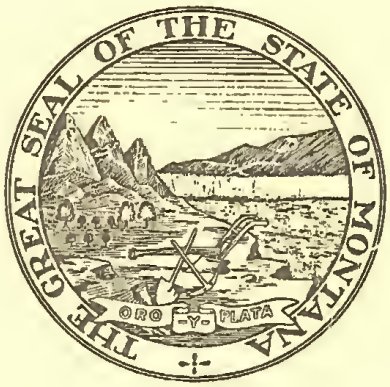
S
388.11
H3ca
1964

STATE DOCUMENTS

MONTANA STATE HIGHWAY COMMISSION

COST ACCOUNTING CODE MANUAL

July 9, 1964



STATE OF MONTANA

TIM BABCOCK, Governor

COMMISSIONERS

Roy L. Sorrells, Chairman

S. N. Halvorson, Vice-Chairman

Joseph M. Nass, Member

George M. Gosman, Member

R. S. Kitchingman, Member

John D. Wheeler, Secretary

ACTING STATE HIGHWAY ENGINEER

Paul M. Johnson

MONTANA STATE LIBRARY
930 East Lyndale Avenue
Helena, Montana 59601

Prepared By The Accounting Section Staff

613.1

Montana State Library
3 0864 1006 2519 6

MONTANA STATE HIGHWAY COMMISSION

COST ACCOUNTING CODE MANUAL

The Accounting Section, in order to provide complete cost accounting for highway operations, and in order that reliable answers may be given to any questions asked, has developed the following cost accounting code manual:

This manual is provided in an attempt to translate as many of the phases, as possible, of Highway Commission operations into a numerical coding system. This numerical coding system is the basis for machine cost accounting. Machine accounting is dependent on correct coding; thus all coding must be checked by someone other than the person who does the coding. Accuracy in coding is mandetory for machine cost accounting.

This coding manual is designed to provide a complete list for coding all accounts. Each account, in this manual, should be checked for its cost distribution before any coding is made. If an account does not use portions of the coding area, a straight line will be drawn through that field not used.

The use of the coding fields are as follows:

AREA NUMBER: This field designates the department, division, or section where costs occur. This number must be used in all coding. This field contains a four digit number.

CLASS NUMBER: This field is used to designate participating and nonparticipating Federal Aid charges and to designate types of road equipment. This field contains a two digit number.

PROJECT NUMBER: This field usually designates the location of the work performed, such as Federal Aid project numbers, State Maintenance project numbers and Maintenance section numbers.

PROJECT NUMBER: (Continued) Equipment numbers will also be shown in this field. This field contains a four digit number

AGREEMENT NUMBER: Federal Aid project agreement numbers, inventory numbers, maintenance special or betterments, etc. are recorded in this column. This is a sub-breakdown of the project number. This is a two digit number.

UNIT NUMBER: Whenever a construction project is divided into different units such as fencing, structures, seeding and mulching, etc., this column will be used to record costs for each specific unit. This column is also used to designate special features on inventory accounts. This field contains a two digit number.

WORK NUMBER: Phases of operation will be recorded in this column. This field contains a two digit number.

ACCOUNT NUMBER: This field represents the general ledger account number. This number must appear in all coding. (It replaces the old control number.) This field contains a four digit number.

COMMODITY NUMBER: The specific cost item is recorded in this column and this number must appear in all coding. This field contains a three digit number.

QUANTITY NUMBER: The number of items purchased, used, sold, etc., will be shown in this column.

UNIT OF MEASURE: This field designates the specific unit which corresponds to the number written in the

UNIT OF MEASURE: "Quantity" field. This field contains a two digit number.

The following code stamp will be used when coding any claim. The coding fields, in this stamp, will be completed as per instructions for the account to be coded.

DIV. CLAIM NO. _____ CHECKED IN DIV OFF. BY _____
APPROVED BY DIV. ENGR. _____ DATE _____
APPROVED BY DIST. ENGR. OR DEPT. HEAD _____ DATE _____

AREA NO.	CLASS NO	PROJ. NO	AGREE NO.	UNIT NO.	WORK NO.	ACCT. NO	COMMODITY	QUANTITY		UNIT OF MEAS.	AMOUNT	

Line painting
0011-001 - 4000-456 unit 10
Lane lake - revisions
0011-0001-4000-475 - 22
Lane basins -
0011-0027-4000-160-0-22

AREA AND FUNCTION NUMBERS

The following area numbers must be used for any item which is coded;

AREA	FUNCTION	ASSIGNED TO
00	01	STATE HIGHWAY ENGINEER
00	02	DEPUTY STATE HGIHWAY ENGINEER
00	05	STATE ADVERTISING DIVISION
00	06	PUBLIC INFORMATION DIVISION
00	10	HIGHWAY COMMISSION
00	11	HIGHWAY ATTORNEY AND STAFF
00	12	GOVERNORS OFFICE
00	13	COMMISSION SECRETARY
00	14	PERSONNEL DIVISION
00	15	SAFETY SECTION
00	16	TRAINING IN SERVICE SECTION
00	20	ADMINISTRATIVE BRANCH
00	21	OFFICE ENGINEERS DIVISION
00	22	GROSS VEHICLE WEIGHT DIVISION
00	23	PHOTO AND DUPLICATING DIVISION
00	24	OFFICE SERVICE DIVISION
00	25	DATA PROCESSING DIVISION
00	26	PLANNING SURVEY DIVISION
00	27	GVW REGULATION OF SIZE AND WEIGHT (PAYROLL CONTROL ONLY)
00	28	HIGHWAY MAPS
00	29	GENERAL ADMINISTRATION
00	31	PRECONSTRUCTION DIVISION
00	32	ROAD PLANS SECTION
00	33	PAVING SECTION
00	34	HYDRAULICS SECTION
00	35	INTERSTATE SECTION
00	36	TRAFFIC SECTION
00	37	PROJECT CONTROL DIVISION
00	38	SECONDARY ROADS DIVISION
00	39	MATERIALS DIVISION
00	50	BRIDGE DIVISION
00	60	RIGHTS OF WAY DIVISION
00	70	ACCOUNTING DIVISION
00	80	CONSTRUCTION DIVISION
00	90	MAINTENANCE DIVISION - HEADQUARTERS
00	91	HELENA EQUIPMENT SECTION - OFFICE
00	92	COMMUNICATIONS SECTION
00	93	HELENA EQUIPMENT - SHOP
10	00	MISSOULA ADMINISTRATIVE DISTRICT
20	00	BUTTE ADMINISTRATIVE DISTRICT
30	00	GREAT FALLS ADMINISTRATIVE DISTRICT
40	00	GLENDIVE ADMINISTRATIVE DISTRICT
50	00	BILLINGS ADMINISTRATIVE DISTRICT
60	00	LEWISTOWN ADMINISTRATIVE DISTRICT

AREA	FUNCTION	ASSIGNED TO		FINANCIAL DIST. NO.
11	01	MISSOULA DIST.	MISSOULA DIV.	01
11	08	MISSOULA DIST.	MISSOULA DIV.	08
12	01	MISSOULA DIST.	KALISPELL DIV.	01
12	08	MISSOULA DIST.	KALISPELL DIV.	08
21	07	BUTTE DIST.	BUTTE DIV.	07
21	08	BUTTE DIST.	MISSOULA DIV.	08
21	09	BUTTE DIST.	BUTTE DIV.	09
21	10	BUTTE DIST.	BUTTE DIV.	10
22	09	BUTTE DIST.	BOZEMAN DIV.	09
22	10	BUTTE DIST.	BOZEMAN DIV.	10
31	06	GREAT FALLS DIST.	GREAT FALLS DIV.	06
31	07	GREAT FALLS DIST.	GREAT FALLS DIV.	07
32	02	GREAT FALLS DIST.	HAVRE DIV.	02
32	06	GREAT FALLS DIST.	HAVRE DIV.	06
41	04	GLENDIVE DIST.	GLENDIVE DIV.	04
41	05	GLENDIVE DIST.	GLENDIVE DIV.	05
41	12	GLENDIVE DIST.	GLENDIVE DIV.	12
42	03	GLENDIVE DIST.	WOLF POINT DIV.	03
42	04	GLENDIVE DIST.	WOLF POINT DIV.	04
42	05	GLENDIVE DIST.	WOLF POINT DIV.	05
51	10	BILLINGS DIST.	BILLINGS DIV.	10
51	11	BILLINGS DIST.	BILLINGS DIV.	11
52	12	BILLINGS DIST.	MILES CITY DIV.	12
61	03	LEWISTOWN DIST.	LEWISTOWN DIV.	03
61	05	LEWISTOWN DIST.	LEWISTOWN DIV.	05
61	06	LEWISTOWN DIST.	LEWISTOWN DIV.	06
61	10	LEWISTOWN DIST.	LEWISTOWN DIV.	10
61	11	LEWISTOWN DIST.	LEWISTOWN DIV.	11

11	30	MISSOULA TECHNICAL FIELD DIVISION
12	30	KALISPELL TECHNICAL FIELD DIVISION
21	30	BUTTE TECHNICAL FIELD DIVISION
22	30	BOZEMAN TECHNICAL FIELD DIVISION
31	30	GREAT FALLS TECHNICAL FIELD DIVISION
32	30	HAVRE TECHNICAL FIELD DIVISION
41	30	GLENDIVE TECHNICAL FIELD DIVISION
42	30	WOLF POINT TECHNICAL FIELD DIVISION
51	30	BILLINGS TECHNICAL FIELD DIVISION
52	30	MILES CITY TECHNICAL FIELD DIVISION
61	30	LEWISTOWN TECHNICAL FIELD DIVISION

11	20	MISSOULA MAINTENANCE FIELD DIVISION
12	20	KALISPELL MAINTENANCE FIELD DIVISION
21	20	BUTTE MAINTENANCE FIELD DIVISION
22	20	BOZEMAN MAINTENANCE FIELD DIVISION
31	20	GREAT FALLS MAINTENANCE FIELD DIVISION
32	20	HAVRE MAINTENANCE FIELD DIVISION
41	20	GLENDIVE MAINTENANCE FIELD DIVISION

AREA	FUNCTION	ASSIGNED TO
42	20	WOLF POINT MAINTENANCE FIELD DIVISION
51	20	BILLINGS MAINTENANCE FIELD DIVISION
52	20	MILES CITY MAINTENANCE FIELD DIVISION
61	20	LEWISTOWN MAINTENANCE FIELD DIVISION
05	11	STATE-WIDE STRIPING CREW
05	20	STATE-WIDE CORE DRILLING CREW
06	01	MISSOULA WEIGH STATION
06	02	DARBY WEIGH STATION
06	03	RAVALLI WEIGH STATION
06	04	BONNER WEIGH STATION
06	05	DRUMMOND WEIGH STATION
06	06	TURAH WEIGH STATION
06	07	CLEARWATER WEIGH STATION
06	08	BUCKHOUSE BRIDGE WEIGH STATION
06	09	KALISPELL WEIGH STATION
06	10	COLUMBIA HEIGHTS WEIGH STATION
06	11	LIBBY WEIGH STATION
06	12	LIMA WEIGH STATION
06	13	BOZEMAN WEIGH STATION
06	14	GORE HILL WEIGH STATION
06	15	VAUGHN WEIGH STATION
06	16	INTERSTATE N (VAUGHN)
06	17	INTERSTATE S (VAUGHN)
06	18	HAVRE WEIGH STATION
06	19	SHELBY WEIGH STATION
06	20	BROWNING WEIGH STATION
06	21	GLENDIVE WEIGH STATION
06	22	CIRCLE WEIGH STATION
06	23	CULBERTSON WEIGH STATION
06	24	GRASS RANGE WEIGH STATION
06	25	CROW AGENCY WEIGH STATION
06	26	BILLINGS WEIGH STATION
06	27	LAVINA WEIGH STATION
06	29	MILES CITY WEIGH STATION
06	30	BROADUS WEIGH STATION
06	32	LAUREL-SOUTH WEIGH STATION
06	33	HELENA-NORTH WEIGH STATION
06	34	SWAN LAKE WEIGH STATION
06	40	ALL RECESSED SCALES NOT MENTIONED ABOVE

CLASS NUMBER CODING

The class number is used to distinguish participating and nonparticipating charges on Federal Aid Projects and is used to designate types of equipment in the direct equipment expense account.

The following class numbers will be used when coding charges to Federal Aid Projects:

CLASS NUMBER 10 - Participating Charge - Preliminary Engineering, Construction Engineering, Planning Survey, Rights-of-Way Incidentals and Utility Relocations Auditor.

All participating charges for preliminary engineering, construction engineering, planning survey and rights-of-way incidentals, shall be coded to this class number, regardless of the specific Federal Aid system and/or the Federal Aid Fund Allocation, under which the project is programmed.

Rights-of-Way Incidental charges are those rights-of-way items which are coded in the field.

Note: Proration of charges to this class number will be made by data processing machines to the proper Federal Aid Fund Allocation.

CLASS NUMBER 11 - Participating Charge Regular Federal Aid Fund Allocation - Construction - Utility Relocations and Major Rights-Of-Way Charges (Non Indian Land)

Participating charges incurred in connection with project construction, utility relocations and major rights-of-way charges for projects on Non Indian Land and financed with regular Federal Aid Fund Allocations will be coded with this class number. The regular Federal Aid Fund Allocation includes projects on the Primary (F), Interstate (I), Secondary (S) and Urban (U) systems.

All rights-of-way items coded in the Helena Headquarters office are classified as major rights-of-way charges.

CLASS NUMBER 12 - Participating Charge Regular Federal Aid Fund Allocation - Construction, Utility Relocations and Major Rights-of-Way Charges (Indian Land).

This class number will be used to designate the Indian portion of project construction, utility relocations and major rights-of-way charges, which are chargeable to the regular Federal Aid Fund Allocation.

CLASS NUMBER 13 - Participating Charge Special Federal Aid Fund Allocation - Construction and Utility Relocation Charges - 90% Participation.

Charges incurred in connection with project construction and utility relocations financed with special Federal Aid Fund Allocations will be coded with this class number, if these items are reimburseable by the Bureau of Public Roads at 90%. Special Federal Aid Fund Allocations include railroad crossing projects designated as: Primary Grade Crossing (FG), Secondary Grade Crossing (SG), Interstate Grade Crossing (IG), Urban Grade Crossing (UG), etc.

CLASS NUMBER 14 - Participating Charge Special Federal Aid Fund Allocation - Construction, Utility Relocation - 100% Participation.

Charges incurred in connection with project construction and utility relocations financed with special Federal Aid Fund Allocations will be coded with this class number, if these items are reimburseable by the Bureau of Public Roads at 100%. Special Federal Aid Fund Allocations include railroad crossing projects designated as: Primary Grade Crossing (FG), Secondary Grade Crossing (SG), Interstate Grade Crossing (IG), Urban Grade Crossing(UG), etc.

CLASS NUMBER 15 - Participating Charge Special Federal Aid Fund Allocation - Major Rights of Way Charges - 50% Participation

Participating major rights of way charges financed with special Federal Aid Fund Allocations will be coded with this class number, if these items are reimburseable by the Bureau of Public Roads at 50%. Special Federal Aid Fund Allocations include railroad crossing projects designated as: Primary Grade Crossing (FG),

Secondary Grade Crossing (SG), Interstate Grade Crossing (IG), Urban Grade Crossing (UG), etc.

CLASS NUMBER 16 - Participating Charge - Construction, Utility Relocations and Major Rights of Way Charges (Two Regular Federal Aid Fund Allocations).

Charges made to Federal Aid projects having Two Regular Federal Aid Fund Allocations, such as Urban and Urban-Secondary etc. projects, will have allocations coded to the proper state project number. Class Number 11 will indicate the regular Federal Aid Fund allocation to the system indicated by the first digit of the State Project Number. Example: Federal Aid Project U-US-USG 200 (10) is to be coded as 5200-10. Class number 11 will be used to code the U portion, class number 16 the US portion and number 14 the USG portion.

CLASS NUMBER 20 - Nonparticipating Charges - All Accounts.

All Preliminary engineering, rights-of-way, utility relocations, construction engineering and project construction nonparticipating charges will be coded to this class number regardless of the specific Federal Aid system and/or Federal Aid Fund Allocation.

STATE HIGHWAY EARMARKED REVENUE CHART OF ACCOUNTS

This list includes every account in the general ledger. The account number is used in all coding. For reference purposes only the old control number is listed opposite the new account number.

ACCOUNT NUMBER		OLD CONTROL NUMBER
1000	State Highway Earmarked Revenue Account No. 213800	
1002	State Highway Earmarked Revenue Appropriation No. 367-1	
1012	State Highway Earmarked Revenue Appropriation No. 367-3	
1100	Highway Commission Agency Account No. 916500	
1200	Accounts Receivable	C05
1210	Receivables - Rights-of-Way Rentals and Leases	
1230	Loans Receivable from Federal and Private Revenue Accounts	
1240	Emergency Loans Receivable from Federal and Private Revenue Accounts	
1300	Construction Materials	C12
1310	Gravel Stockpiles	C21
1320	Special Inventory Account - Helena Shop	C55
1330	Office and Engineering Supplies	C62
1340	Equipment Parts and Supplies - Maintenance Shop	C81
1350	Maintenance Materials and Supplies	C56
1360	Signs - Helena Shop	C57
1370	Laboratory Supplies and Equipment	
1400	Office Furniture and Fixtures	C40
1402	Allowance for Depreciation - Office Furniture and Fixtures	
1410	Laboratory Equipment	C27
1412	Allowance for Depreciation - Laboratory Equipment	
1420	Photographic Equipment	C39
1422	Allowance for Depreciation - Photographic Equipment	
1430	Engineering Equipment	C41
1432	Allowance for Depreciation - Engineering Equipment	
1440	Shop Tool and Shop Equipment	C44
1442	Allowance for Depreciation - Shop Tool Equipment	

ACCOUNT NUMBER		OLD CONTROL NUMBER
1450	F. M. Equipment	C43
1452	Allowance for Depreciation - Ratio Equipment	
1500	Major Road Equipment	C50
1502	Allowance for Depreciation - Road Equipment	
1510	Minor Maintenance Field Equipment	C51
1512	Allowance for Depreciation - Minor Maintenance Equipment	
1520	Airplanes	C60
1522	Allowance for Depreciation - Airplanes	
1600	Highway Buildings	C42
1610	Motor Fuel Storage Facilities	C45
1620	Road Oil Storage Facilities	C46
1630	Radio Sites and Buildings	C43
1650	Road Side Rest Areas	
1700	Excess Land	
1710	Sand and Gravel Pits - Maintenance	C52
1720	Sand and Gravel Pits - Construction	C53
1730	Land Held for Stockpiling Building	
1800	Special Holding Account	C03
1810	Payroll Holding Account	
1820	Authorized Work in Progress	C04
1830	Equipment Holding Account	C54
1840	Deferred Charges	
1850	Gravel Production	C29
2000	Payroll Overhead	C14
2002	Leave Taken	C14 A
2012	State Paid Industrial Accident Premiums	C14 B
2022	State Paid PERS Premiums	C14 C
2032	State Paid FICA Premiums	C14 D
2040	Old Leave Clearing Account	C14 J

ACCOUNT NUMBER		OLD CONTROL NUMBER
2100	Contracts Payable	
2110	Claims Payable Miscellaneous	
2120	Employees' Retirement Withholdings Payable	
2130	Employees' FICA Taxes Payable	
2140	Employees' Federal Income Taxes Payable	
2150	Employees' State Income Taxes Payable	
2160	Employees' U.S. Savings Bond Deduction	
2170	Employees' U.S. Savings Bond Deductions on Deposit with Bank (Union Bank and Trust Company-Helena, Montana	
2180	Net Contractors Earnings	
2190	Out of State Contractors State Income Tax Payable	
2200	Warrants Not Presented for Payment and Cancelled	
2210	Employees' Union Dues Assignments Payable	
2220	Employees' Health Ins. Payable to MPS	
2230	Employees' Health Ins. Payable to Mont. Teamsters Employers Trust	
2240	G.V.W. Fees Payable to Mont. Counties	
3000	Earmarked Revenue Account Income Suspense	
3010	New Auto Caravan Tax Receipts	
3020	Motor Fuel Tax Receipts	
3030	U.S. Government Permit and Lease Receipts (Highway Portion)	
3040	Gross Vehicle Weight Tax Receipts	
3050	Vehicle Excess Size and Weight Permit Receipts	
3060	Proportional License Identification Receipts	
3070	Special Fuel Permit Fines	
3080	Handling Charges Receipts	
3090	Miscellaneous Receipts	
3100	Equipment Rental Earnings - State Owned	
3110	Gas Tax Reversion Anticipated Income	
3120	G.V.W. Income Holding Account	
4000	General Administration	C01
4010	Field Division Engineering Administration	C07

STATE HIGHWAY EARMARKED REVENUE CHART OF ACCOUNTS - Cont'd

ACCOUNT NUMBER		OLD CONTROL NUMBER
4020	Maintenance Supervision	C20
4030	Maintenance -	C22 & C25
4040	Motor Fuel and Road Oil Storage Facility Repairs	
4050	State Betterment Projects	
4060	Radio Repairs and Operating Costs	C48
4070	Building Repairs	C47
4080	Equipment Repairs	
4090	Gasoline Stores Distribution	C30
4100	Indirect Equipment Expense	C82
4110	Direct Equipment Expense	C83
4120	Gross Vehicle Weight Tax Collection Expense	C90
4130	Importers Gasoline Tax Collection Expense	C92
4140	State Advertising Expense	C08
4150	State Parks Acess Roads	C73
4160	Bad Debts	
4170	Depreciation	
4180	Fire Loss and Damage Recovery	
4190	Payroll Suspense	
4200	Legislative Appropriations Expense	
4210	Transportation	
4220	Transfers to Highway Trust Fund-State Aid Projects	
4230	Payroll for Earmarked Revenue Account	
4240	Equipment Rental Suspense	
4250	Regulation of Vehicles Size and Weight	
4260	Miscellaneous Expense	
4270	Civil Defense Expense	
4300	Flood, Earthquake and Other Disaster Expense	
5000	Accumulated Surplus	
5010	Accomulated Surplus Donated by the Federal Government	

STATE HIGHWAY EARMARKED REVENUE CHART OF ACCOUNTS

ACCOUNT NUMBER	OLD CONTROL NUMBER
6000	Highway Federal and Private Revenue Account No. 410410
6002	Highway Federal and Private Revenue Appropriation No. 342-1
6100	Rights to Materials in Material Sites
6200	Federal Aid Receivable
6202	Reserve for Federal Aid Receivable
7100	Contractors' Claim Payable
7120	Out-of-State Contractors' State Income Tax Payable (Except Corporations)
7130	Loans Payable To The Earmarked Revenue Account
7140	Emergency Loans Payable To The Earmarked Revenue Account
7150	Net Contractors' Earnings
8000	Federal and Private Revenue Account Income Suspense
8100	Estimated Preliminary Engineering Receipts
8102	Actual Preliminary Engineering Receipts
8200	Estimated Rights-of-Way Receipts
8202	Actual Rights-of-Way Receipts
8300	Estimated Utility Relocation Receipts
8302	Actual Utility Relocation Receipts
8400	Estimated Construction Engineering Receipts
8402	Actual Construction Engineering Receipts
8500	Estimated Construction Receipts
8502	Actual Construction Receipts
8600	Estimated Planning Survey Receipts
8602	Actual Planning Survey Receipts
8700	Estimated Utility Relocations Auditor Receipts
8702	Actual Utility Relocations Auditor Receipts
8800	State's Estimated Cost of Construction Receipts
8802	State's Cost of Construction Receipts
8900	Estimated Miscellaneous Construction Receipts
8902	Actual Miscellaneous Construction Receipts

FEDERAL AND PRIVATE REVENUE CHART OF ACCOUNTS - Cont'd

ACCOUNT NUMBER		OLD CONTROL NUMBER
9000	Miscellaneous Expense	
9100	Reserve for Preliminary Engineering Costs	
9102	Preliminary Engineering Costs	C11
9200	Reserve for Right-of-Way Costs	
9202	Rights-of-Way Costs	C15
9212	Voluntary Court Deposits Rights-of-Way Account No. 9212	
9300	Reserve for Utility Relocation Costs	
9302	Utility Relocation Costs	
9400	Reserve for Construction Engineering Costs	
9402	Construction Engineering Costs	C17
9500	Reserve for Conetruction Coets	
9502	Construction Costs	C18
9600	Reserve for Planning Survey Costs	
9602	Planning Survey Costs	C32
9700	Ressrve for Utility Relocations Auditor Costs	
9702	Utility Relocations Auditor Costs	
9950	Payroll for the Federal and Private Revenue Account	

COMMODITY NUMBERS FOR ALL ACCOUNTS

The following numbers are used for the commodity code. This field indicates the specific cost item for each charge to be coded.

LABOR CHARGES - 001 - 029

001 - Regular Salaries and Wages

002 - Straight Overtime

003 - Time and a Half Overtime

005 - Travel Time

006 - Comference or Seminar Salaries

007 - School Salaries

008 - Salaries While Taking Examinations

009 - Structural Steel Inspections by Bridge Department

010 - Extra Pay for Handling Road Oil of Cement

LEAVE CHARGES - 030 - 049

030 - Sick Leave - Regular Working Hours - Taxable

031 - Sick Leave - Regular Working Hours - Tax Excludable

032 - Jury or Court Witness Duty

033 - Vacation - Regular Working Hours

034 - Vacation - Regular Working Hours - Tax Excludable

035 - Paid Holidays - Taxable

036 - Military Leave

037 - Paid Holidays - Tax Excludable

040 - Transfer Leave (Accounting Office)

041 - Transfer Retirement (Accounting Office)

EQUIPMENT HIRE - 050 - 099

	ABBREVIATION
050 - Automobiles (Including Rental on Mileage Basis)	Auto Hr
051 - Bucket Drag Line	Drag Ln Bkt
052 - Compressors, Air	Air Comp Hr
053 - Concrete Mixers	Conc Mx Hr
054 - Distributors and Boosters	Dist Hr
055 - Earth Moving Equipment, Miscellaneous	Erth Eqp Hr
056 - Graders, Pull Type	Grdr Hr
057 - Hoists, Power	Pr Hoist Hr

EQUIPMENT HIRE - 050 - 099 (Cont.)	ABBREVIATION
058 - International Business Machines	IBM Hr
059 - Loaders, Power	Pr Loadr Hr
060 - Miscellaneous Equipment (Except Earth Moving)	Misc Eqp Hr
061 - Motor Patrols	Mtr Pat Hr
062 - Mowers	Mowr Hr
063 - Pile Drivers	Pile Dr Hr
064 - Power Plants	Pr Plnt Hr
065 - Rollers	Rollr Hr
066 - Shovels, Power	Pr Shvl Hr
067 - Snow Plows	Snw Plw Hr
068 - Spreader Boxes	Sprdr Bx Hr
069 - Tanks	Tank Hr
070 - Teams	Team Hr
071 - Tractors and Attachments	Tractr Hr
072 - Trucks	Tr Hr
073 - Trailers	Trailer Hr
074 - Welding Equipment	Wldg Eqp Hr

COMMUNICATIONS AND TRANSPORTATION - 100 - 124

100 - Postage - Stamped Envelopes

101 - Telephone and Telegraph

102 - Freight and Express

103 - Teletype Messages

TRAVEL AND SUBSISTENCE - 125 - 149

125 - Car Mileage - Instate Travel

126 - Car Mileage - Out of State Travel

127 - Passenger Car Hire

128 - Railway, Plane, Bus & Taxi Fare - In State Travel

129 - Railway, Plane, Bus and Taxi Fare - Out of State Travel

130 - Subsistence - (Expense Allowance) - Away from home over night

131 - Subsistence - (Expense Allowance) - Not away from home over night

TRAVEL AND SUBSISTENCE - 125 - 149 (Cont.)

132 - Conference Expense (Away from Home Overnight)

133 - Commissioners Per Diem

134 - Commissioners Personal Expense

135 - State Owned Airplane Travel

136 - Trailer House Moving Expense

137 - Registration Fees (Conference)

138 - Moving Allowance ($50.00)

139 - Moving of Household Goods

DUES, BONDS, INSURANCE, ETC. - 150 - 174

150 - Dues

151 - Notary Bond and Commission & Notary Seal

152 - Insurance Premiums

153 - Bond Premiums

154 - Subscriptions

155 - Industrial Accident Insurance

156 - F.I.C.A. Payments

157 - P.E.R.S. Payments

158 - Health and Accident Insurance

159 - Publications

160 - Purchase of Books

161 - Manuals (Accounting, Engineering, Maintenance Etc.)

RENTS AND UTILITIES - 175 - 199

175 - Rent - Office and Buildings

176 - Rent - Office Equipment

177 - Rent - IBM Equipment

178 - Rent - Post Office Box

179 - Heat, Water, Power

180 - Telephone Line Rental

REPAIRS AND SERVICES - 200 - 224

200 - Office Equipment

201 - Engineering Equipment

202 - Office Furniture

203 - Buildings

REPAIRS AND SERVICES - 200 - 224 (Cont.)

204 - Shop Equipment

205 - Laboratory Equipment

206 - Cars, Trucks and Other Eqipment

207 - Damages by Traveling Public

208 - Traffic Counter Repairs and Supplies

209 - Services to Other States

210 - Road Oil & Motor Fuel Storage Facilities

211 - Photographic Equipment

212 - Non-Reimburseable Services to Other State Agencies

PRINTING AND ADVERTISING - 225 - 249

225 - Pamphlets

226 - Outside Printing

227 - Duplication and Reproductions including Photographs

228 - Advertising - Other than National

229 - Maps

230 - Charts & Forms (Headquarters only)

231 - Preparation of Specifications (Except Labor)

232 - Standard Drawings

233 - Displays (Maps, Boards, etc.)

FEES - 250 - 274

250 - Professional Fees - Engineering

251 - Professional Fees - Accounting

252 - Professional Fees - Legal

253 - Court Costs

254 - Notary Fees

255 - Laboratory Fees

256 - Appraisers Fees

257 - Witness Fees

258 - Abstractors Fees

259 - Professional Fees - Highway Patrolmen

260 - State Highway Commission Labor for State Parks

261 - Other Outside Labor performed for Highway Commission

262 - Janitorial Services

263 - Bad Debts Collection

264 - Scale Inspection Fees by Outside Agencies

265 - Professional Fees - Planning Survey

266 - Court Appointed Commissioner Fees

INFORMATIONAL SERVICES - 275 - 299

275 - National Advertising

276 - Film Rental

277 - News Releases

278 - Radio and Television Expense

279 - Motion Pictures

280 - Exhibiting

281 - Publicity

CONSTRUCTION AND MAINTENANCE MATERIALS AND SUPPLIES - 300 - 399

301 - * Selected Field Supplies and Materials (See following list)

302 - * Selected Small Tools (See following list)

303 - Bituminous Additives

304 - Bolts, Nuts, Screws, etc.

305 - Building Materials (Not Otherwise Specified)

306 - Camera Supplies

307 - Cattle Guards

308 - Cement

309 - Clay

310 - Coal and Wood

311 - Cresote Oil

312 - Culverts and Troughs (Corrugated Metal)

313 - Culverts (Concrete)

314 - Dirt (Borrow)

315 - Explosive

316 - Empty Bags and Sacks

317 - Fencing Materials (Except Posts)

318 - Fire Extinguishers (Buildings)

319 - Fire Extinguishers (Automotive Equipment)

320 - Fire Places

321 - Incinerators

322 - Latrines

323 - Lumber

CONSTRUCTION AND MAINTENANCE MATERIALS AND SUPPLIES - 300 - 399 - (Cont.)

324 - Machine Shop Equipment

325 - Paint, Equipment

326 - Paint, Traffic Line

327 - Paints and Oils (Other than Traffic Line & Equipment)

328 - Pipe and Fittings

329 - Picnic Tables and Benches

330 - Pilings and Poles

331 - Posts, Steel

332 - Posts, Wood

333 - Power and Telephone Lines

334 - Propane Gas

335 - Radio Supplies

336 - Road Oil

337 - Salt (Sodium and Calcium)

338 - Sand

339 - Seeds, Trees and Shrubbery

340 - Signs and Markers

341 - Sign Materials

342 - Snow Fence and Fittings (Except Posts)

343 - Steel, Reinforcing

344 - Steel, Structural

345 - Stone

346 - Tile, Drain

347 - Weed Control Chemicals

348 - Welding Supplies (Acetylene, Oxygen, Carbide and Welding Rods)

349 - Miscellaneous (Not otherwise specified)

350 - Other Park Facilities (Not Mentioned Elsewhere)

351 - Gravel

352 - Concrete Cylinder Items

353 - Steel or Aluminum Cuard Rail

354 - Core Barrels

355 - Core Drill Bits

CONSTRUCTION AND MAINTENANCE MATERIALS AND SUPPLIES - 300 -399 (Cont.)

356 - Core Drill Casing

357 - Core Drill Rods

358 - Core Boxes

359 - Core Drill Hydraulic Equipment

360 - Core Drill Pipe & Fittings

361 - Oil Mixed Materials

362 - Electronic Parts

363 - Electronic Supplies

364 - Water Well Casing

365 - Fertilizer

*SELECTED FIELD SUPPLIES - COMMODITY NUMBER 301

Blocks, Tackle

Boots, Rubber, (Hip and Knee Length)

Cable (All Types)

Hose (Garden)

Nails

Rope

Water Bags and Collapsible Buckets

Torches (Bomb Shell and Flare Kits)

Signal Cloth

Respirators

Pails

Lanterns

Miscellaneous (Other Related Items not Listed

*SELECTED SMALL TOOLS - COMMODITY NUMBER 302

Adze

Augers, Post Hole and Ship

Axes

Bars, Crow, Post Hole, Claw, Tamping, etc.

Bits, Car, Carpenter, Expansive, etc.

Blow Torches

Bolt Clippers

Brace, Rachet

*SELECTED SMALL TOOLS - COMMODITY NUMBER 302 (Cont.)

Brooms, Push, Warehouse, Steel (All other)
Brushes (Including Gasoline and Paint)
Chains and Hooks
Chisels
Draw Knives
Drills
Forks, Rock, Etc.
Fence Wire Stretchers
Funnels
Grease Guns.
Hammers
Handles (for all hand tools)
Hoes
Pump Hoses with Connections
Jacks
Load Binders
Levels
Peavies
Cant Hooks
Timber Grapples
Mattocks
Oil Measures
Bench Oilers
Picks
Wood Planes
Post Drivers
Post Bullers
Pumps (Barrel)
Rakes, Garden
Saws
Scoops
Scythes

*SELECTED SMALL TOOLS - COMMODITY NUMBER 302 (Cont.)

Shovels

Snaths

Spades

Squares (Carpenter) Tampers

Wrenches

Miscellaneous Related Items not Listed

EQUIPMENT REPAIR PARTS, SUPPLIES AND ACCESSORIES - 400 - 449

400 - Gasoline

401 - Oil and Grease (Not Motor Oil)

402 - Motor Oil

403 - Kerosene

404 - Repair Parts

405 - Car Storage

406 - Tires and Tubes

407 - Cutting Edges

408 - Scarfier Teeth

409 - Diesel Oil

410 - Heating Oil (Burner Fuel)

411 - Batteries

412 - Spark Plugs

413 - Anti Freeze

414 - Broom Fillers

415 - Cleaning Compound

416 - Tire Chains

417 - Oil Filters Cartridges

418 - Oil Barrels - (To be coded at time of deposit)

419 - Miscellaneous Automotive Parts and Accessories (Not Otherwise Specified)

420 - Overhead Proration (Shop)

ENGINEERING SUPPLIES AND MATERIALS - 450 - 474

450 - Photographic and Reproduction Supplies.
451 - Laboratory Supplies
452 - Medical Supplies
453 - Engineering Supplies
454 - Survey Stakes
455 - Laboratory Tests (Material Tests)
456 - Film & Processing of Film
457 - Hub Stakes
458 - Lath Stakes
459 - Rights-of-Way Pins
460 - Microfilm Supplies

OFFICE AND OTHER SUPPLIES - 475 - 499

475 - Office Supplies
476 - IBM Supplies
477 - Janitorial Supplies
478 - Teletype Supplies

OFFICE FURNITURE, FIXTURES AND EQUIPMENT - 500 - 549

500 - Office Furniture
501 - Office Fixtures
502 - Office Equipment

ENGINEERING AND FIELD EQUIPMENT - 550 - 574

550 - Projectors
551 - Cameras
552 - Transit
553 - Levels
554 - Planimeters
555 - Other Engineering Equipment
556 - Portable Counter Construction
557 - Electric Eye Recorder Construction
558 - Laboratory Equipment
559 - Drafting Tables and Stools
560 - Blueprint Machines

ENGINEERING AND FIELD EQUIPMENT - 550 - 574 (Cont.)

561 - Portable Scales
562 - Transmitters and Receivers
563 - Radio Testing Equipment
564 - Remote Control Units
565 - Photographic Equipment
566 - Other Radio Equipment

AUTOMOTIVE AND MOBILE ROAD EQUIPMENT - 575 - 624

575 - Passenger Cars
576 - Jeeps
577 - Trucks
578 - Tractors
579 - Graders, Pull Type
580 - Graders, Motor
581 - Scarifiers
582 - Power Shovels
583 - Snow Plows and Wings
584 - Road Roller
585 - Road Brooms
586 - Loaders
587 - Mowers
588 - Mixers
589 - Sanders
590 - Salt Spreaders
591 - Scrapers
592 - Trailers
593 - Distributors
594 - Boosters
595 - Spray Equipment
596 - Drag Lines
597 - Air Compressors
598 - Testing Equipment

AUTOMOTIVE AND MOBILE ROAD EQUIPMENT - 575 - 624 (Cont.)

599 - Traffic Line Markers (Mobile)

600 - Heaters and Retorts

601 - Chip Spreaders

602 - Miscellaneous Road and Mobile Equipment (Not Otherwise Specified)

MINOR MAINTENANCE FIELD AND SHOP TOOL EQUIPMENT - 625 - 649

625 - * Field Equipment (See following list)

626 - * Shop Tools and Shop Equipment (See following List)

* MINOR MAINTENANCE FIELD EQUIPMENT - COMMODITY NUMBER 625

Jack Hammers

Generators (Lighting Plants and Other)

Electric and Gasoline Motors

Tanks, All Sizes and Types

Traffic Line Markers (Hand Operated)

Pumps All Kinds

Automatic Traffic Counters

Weed Burners and Torches (Hand Operated)

Chain Saws

Concrete Mixers

Miscellaneous (Other related items not mobile or automotive equipment)

* SHOP TOOLS AND SHOP EQUIPMENT - COMMODITY NUMBER 626

Lathes

Shop Drills

Vises

Tap and Die Sets

Anvils

Shop Benches

Floor Creepers

Drills

* SHOP TOOLS AND SHOP EQUIPMENT - COMMODITY NUMBER 626 (Cont.)

Hones

Grinders

Reamers

Tire Changers

Welding Equipment

All Other Items Primarily for Use in Shop

STATE PARKS - 650 - 674

650 - Water Systems

651 - Recreation Sites

652 - Registration Stands Facilities

653 - Boat Ramps

654 - Gas Storage

655 - Electrical System

656 - Shelters

657 - State Park Buildings

LAND - 675 - 699

675 - Land Purchased for Building Sites

676 - Land Purchased for Gravel

677 - Excess Land (Used by Accounting Office Only)

678 - Borrow Material

679 - Land Purchased for Sand Pits

680 - Leases & Rentals

681 - Land (Not otherwise specified)

CONSTRUCTION CONTRACTS - ROAD AND BRIDGES - 700 - 734

700 - Construction Roads

701 - Construction Structures

702 - Gravel Stockpiles

703 - Liquidated Damages

704 - Wage Violations

CONSTRUCTION CONTRACTS - ROAD AND BRIDGES - 700 - 734 (Cont.)

705 - Railroad Flagging

706 - Construction Signs

707 - Materials in Storage

708 - Construction - Fences and Cattle guards

709 - Seeding and Mulching

710 - Construction - Guard Rails (All Materials)

711 - Construction - Railroad Signals

712 - Construction - Traffic Signals

713 - Construction - Defferred Items (Gravel etc.)

714 - Construction - Lighting

CONSTRUCTION CONTRACTS - BUILDINGS AND IMPROVEMENTS - 735 - 769

735 - Payments for New Construction

736 - Remodeling by State Forces

737 - Remodeling by Contractors

RIGHTS-OF-WAY ACQUISITION - 770 - 784

770 - Fences

771 - Purchase of Land

772 - Payment for Damages

773 - Condemnation Awards

774 - Taxes & Assessments

775 - Court Deposits - Used with Account Number 9212 only

776 - Family or Business Relocations

UTILITY RELOCATION - 785 - 799

785 - Gas Relocation

786 - Telephone Relocations

787 - Power Relocations

788 - Sewer Relocations

789 - Water Relocations

790 - Gasoline and Oil Relocations

791 - Railroad Relocations

EQUIPMENT RENTAL AND EARNINGS - 800 - 824

800 - Equipment Rental Charges

801 - Equipment Rental Earnings

802 - Equipment Rental Adjustments

INCOME AND OTHER CREDITS - 825 - 899

825 - Rent From Rights-of-Way Land and Buildings

826 - Rent From All Other Sources

827 - Use Permits

828 - Dividends

829 - Sale of Salvage Materials

830 - Sale of Land or Buildings

831 - Sale of Plans and Bid Tabulations

832 - Sale of Specifications

833 - Sale of Maps

834 - Sale of Automotive and Mobile Equipment

835 - Sale of Furniture and Fixtures and Office Equipment

836 - Telephone Calls

837 - No Tax Gross Vehicle Weight Plates

838 - Sale of Rights-of-Way Acquired Personal Property

839 - Blueprinting Service

840 - Barrel Refund

841 - Sale of Books

842 - Other Cash (Refunds)

843 - Size and Weight Permits

844 - Federal Aid Receipts

845 - Miscellaneous Construction Receipts

846 - Handling Charge Receipts

847 - State Park Receipts

848 - Three Unit Gross Vehicle Weight Plates

849 - Proportional Liscensing and Identification Fees

850 - Interest Earned

851 - Gross Vehicle Weight Receipts

852 - Gas Tax Receipts

853 - Materials Tests

854 - Motor Fuel Tax Reversion

855 - Temporary Prorration License

NON EXPENSE ITEMS - 900 - 924

900 - Fund Transfers

NON EXPENSE ITEMS - 900 - 924 (Cont.)

901 - Account Transfers

902 - Closing Entries

903 - Claims Undistributed

904 - Items held in Suspense (Accounting only)

DEBT SERVICE - 925 - 949

925 - Bonds, Loans, Notes

926 - Interest on Bonds, Loans, Notes

927 - Service Charge on Bonds, Loans, Notes

OTHER CHARGES - 950 - 999

950 - Bad Debts

951 - Handling Charges

952 - Fire Loss

953 - Flood Damage

954 - Depreciation

955 - Payroll Overhead

956 - Miscellaneous

957 - Legislative Expense

958 - Governor's Expense

959 - Fee Collection Expense

960 - Hail Damage

961 - Deferred Item

962 - Cancelled Warrants

963 - Aircraft Storage

964 - Uniforms

965 - Badges - (Saleman)

QUANTITY AND UNIT OF MEASURE FIELDS

The quantity field is used to code the number of items of units purchased, used, sold, etc.

The unit of measure is used to designate a specific unit. The following coding is used for the unit of measure fields:

01 Days
02 Months
03 Hours
04 Square Feet
05 Cubic Yards
06 Cubic Yard Mile
07 Pounds
08 Tons
09 Thousand Board Feet
10 Lineal Feet
11 Rods
12 Miles
13 Acres
14 Lots
15 Pieces
16 Sacks
17 Barrels
18 Quarts
19 Gallons
20 Bundles
21 Kilowats
22 Other Units, Each, Etc.
23 Shipments
24 Telephone Service
25 Toll Calls
26 Cubic Feet Guide
27 Trips - (State Parks)
28 Boxes, Cartons
29 Lab Tests
30 Copies
31 100 Lineal Feet
32 Minutes
33 Fill in number - (Where quantity coding means nothing)

The quantity and the unit of measure fields function together. Care should be exercised in the use of these code numbers, in order that they will serve their designated purpose.

The quantity and unit of measure fields shall be used with commodity numbers which deal with a specific item only. That is, if a commodity number is assigned for an entire class or a group of items the quantity and unit of measure fields would serve no purpose, thus these fields may be omitted when coding to this type of commodity number. Example: Selected Field Supplies, Commodity Number 301.

If a specific commodity is coded then the quantity and unit of measure fields serve a purpose and will be used with this type of

commodity number. Example: Salary, Commodity Number 001, Road Oil, Commodity Number 336, etc.

OCCUPATIONAL CODE NUMBERS

The following numbers are used to designate the various occupational classifications within the Highway Commission. These code numbers are to be used for payroll purposes only and are coded in the occupational code column of the employee monthly payroll sheet.

ADMINISTRATIVE AND CLERICAL CLASSIFICATIONS

Code Number	Classification
001	Accountant I
002	Accountant II
003	Accountant III
004	Accountant IV
007	Accountant, Chief
008	Accountant, Assistant Chief
014	Clerk I
015	Clerk II
016	Clerk III
017	Clerk IV
019	Clerk V
020	Clerk Typist
021	Assist. Safety Director
022	Director, Safety
023	Coordinator, Economist and Labor
024	Coordinator, Public Information
025	Coordinator, Public Information Assistant
027	Director, Advertising
028	Director, Assistant Advertising
029	Director, State Parks Division
031	Inspector, Field Labor
035	Janitor
036	Janitor, Head
037	Manager, Assistant Plant & Equipment
038	Manager, Assistant Planning Survey
039	Manager, Assistant Plant and Equipment

ADMINISTRATIVE AND CLERICAL CLASSIFICATION - (Cont.)

Code Number	Classification
040	Manager, Office
041	Manager, Planning Survey
042	Manager, Plant and Equipment
043	Manager, Personnel
044	Manager, Project Control
046	Officer, Personnel
048	Operator, Key Punch I
049	Operator, Key Punch II
050	Operator, Processing Machine I
051	Operator, Processing Machine II
056	G.V.W. Scalemen
057	Patrolman, Gross Vehicle Weight
059	Photographer I
060	Photographer II
062	Pilot, Aircraft
063	Pilot, Chief
067	Processor, Data I
068	Processor, Data II
069	Processor, Data III
070	Processor, Data IV
071	Lithographer
073	Secretary I
074	Secretary II
076	Secretary to State Highway Engineer
078	Secretary, Commission
079	Secretary, Personnel
083	Stenographer I
084	Stenographer II
085	Supervisor, G.V.W. Scale
086	Supervisor, Gross Vehicle Weight Tax
087	Supervisor, Assistant G.V.W. Tax
088	Supervisor, Research
089	Supervisor, Office Service

ADMINISTRATIVE AND CLERICAL CLASSIFICATION - (Cont.)

Code Number	Classification
090	Supervisor, Processing and Photography
093	Supervisor, Statistical
095	Superintendent, Building and Space
097	Typist
108	Supervisor, Research

ENGINEERING CLASSIFICATION

116	Designer I
117	Designer II
188	Designer III
120	Detailer I
121	Detailer II
125	Director, Projects I
126	Director, Projects II
129	Draftman I
130	Draftman II
131	Draftman III
133	Engineer, Administrative
134	Engineer, Assistant Bridge
135	Engineer, Assistant Communications
136	Engineer, Assistant Interstate
137	Engineer, Assistant Maintenance
138	Engineer, Assistant Materials
139	Engineer, Assistant Office
140	Engineer, Assistant Project Control
142	Engineer, Assistant Road Plans
144	Engineer, Assistant Training in Service
145	Engineer, Assistant Traffic
151	Engineer, Bituminous
152	Engineer, Bridge
153	Engineer, Communications
154	Engineer, Construction
155	Engineer, Data Processing
156	Engineer, Data Program I

ENGINEERING CLASSIFICATION - (Cont.)

Code Number	Classification
157	Engineer, Data Program II
158	Engineer, District
159	Engineer, Division
160	Engineer, Division Office I
161	Engineer, Division Office II
162	Engineer, Geologist
163	Engineer, Hydraulics
164	Engineer, Interstate
165	Engineer In Training
166	Engineer, Maintenance
167	Engineer, Materials
168	Engineer, Office
169	Engineer, Paving
170	Engineer, Pre-Construction
171	Engineer, Project
172	Engineer, Project Control
173	Engineer, Radio
174	Engineer, Research
175	Engineer, Resident
176	Engineer, Rights-of-Way
177	Engineer, Rights-of-Way Utilities
178	Engineer, Road Plans
179	Engineer, Safety
180	Engineer, Secondary Roads
181	Engineer, Senior Assistant Bridge
182	Engineer, Senior Assistant Maintenance
183	Engineer, Senior Assistant Rights-of-Way
184	Engineer, Soils
185	Engineer, Special Assignments
186	Engineer, State Highway
187	Engineer, Specifications
188	Engineer, Technical
189	Engineer, Traffic

ENGINEERING CLASSIFICATION - (Cont.)

Code Number	Classification
190	Engineer, Training-in-Service
191	Engineering Aide I
192	Engineering Aide II
193	Inspector, Bridge
194	Inspector, Materials
195	Instrumentman
196	Programmer, Data I
197	Programmer, Data II
198	Research, Assistant
200	Rodman
201	Supervisor, Estimates I
202	Supervisor, Estimates II
203	Supervisor, Mapping
204	Supervisor, Materials
205	Supervisor, Research P-2
206	Supervisor, Traffic
207	Supervisor, District Rights-of-Way I
208	Supervisor, District Rights-of-Way II
212	Engineering Coordinator I
213	Engineering Coordinator II
218	Traffic Equipment Technician I
219	Traffic Equipment Technician II
220	Technician, Contract Provisions I
221	Technician, Laboratory I
222	Technician, Laboratory II
223	Technician, Laboratory III
224	Technician, Laboratory IV
225	Technician, Radio I
226	Technician, Radio II
227	Technician, Project Control

LEGAL AND LAND PROCUREMENT CLASSIFICATIONS

Code Number	Classification
205	Agent, Assistant Land
251	Agent, Assistant Rights-of-Way
252	Agent, Land
253	Agent, Rights-of-Way I
254	Agent, Rights-of-Way II
255	Agent, Rights-of-Way III
258	Attorney, Commission
259	Attorney, Rights-of-Way I
260	Attorney, Rights-of-Way II
261	Attorney, Rights-of-Way III
262	Attorney, Rights-of-Way IV
265	Coordinator, Rights-of-Way Office I
266	Coordinator, Rights-of-Way Office II
269	Reviewer I
270	Reviewer, Property Description
271	Reviewing Appraiser I
272	Reviewing Appraiser II
273	Reviewing Negotiator I
274	Reviewing Negotiator II

MAINTENANCE CLASSIFICATIONS

Code Number	Classification
301	Attendant, Courtesy Station
302	Foreman, Automotive Shop
303	Foreman, Crusher
304	Foreman, Division Maintenance
305	Foreman, Gang
306	Foreman, Maintenance
307	Foreman, Striping Crew
308	Gasoline Distributor
309	Mechanic, Division
310	Mechanic, Master
311	Sectionman
312	Stockman
313	Timekeeper
314	Weighman (monthly)
315	Superintendent
316	Superintendent, Division Maintenance
318	Sign Painter, Apprentice
319	Power Chip Box Operator
320	Blacksmith
321	Carpenter, Journeyman
322	Electrician
323	Foreman, Carpenter
324	Foreman, Working Shop
325	Machinist
326	Mechanic
327	Painter, Journeyman
328	Painter, Sign
329	Millwright
330	Core Drill Operator
331	Motor Patrol Operator, Finisher
332	Shovel Operator

MAINTENANCE CLASSIFICATIONS (Cont.)

Code Number	Classification
333	Hot Plant Operator
334	Paint Gun Operator
335	Slack Line Scraper Operator
336	Sign and Journeyman Painter
337	Sign Shop Foreman
338	Athey Loader Operator
339	Weed Spray Operator
340	Broom Operator
341	Caterpillar Operator
342	Crusherman
343	Distributor Driver, Cab Controller
344	Distributor Driver or Leverman over 1000 Gallons
345	Loader Operator, Front End 3/4 Cubic Yard and Over
346	Motor Patrol Operator
347	Steam Cleaning Equipment Operator
348	Roller Operator
349	Oil Heating Equipment Operator
350	Compressor Operator
351	Concrete Mixer Operator
352	Leverman 100 Gallons and Under
353	Loader Operator Under 3/4 Cubic Yard
354	Mower Operator
355	Powderman
356	Spreader Box Operator
357	Weighman (hourly)
358	Pulvi - Mixer Operator
359	Portable Steam Boiler Operator
360	Carpenter, Rough
361	Dumpman

MAINTENANCE CLASSIFICATIONS -(Cont.)

Code Number	Classification
362	Greaser and Oiler
363	Jackhammer Operator
364	Machinist, Apprentice
365	Mechanic, Apprentice
366	Mechanic's Helper
367	Painter, Rough
368	Serviceman
369	Auger Type Digger Operator
370	Laborer: Flagman, Watchman, Etc.
371	Laborer, Semi-Skilled
372	Combination Man
373	Warehouse Man
374	Power Post Hole Digger Operator
376	Plumber
377	Fire Fighter
380	Truck Driver Helper
381	Truck Driver, 5 Tons and Over
382	Truck Driver, 3 Tons to Under 5 Tons
383	Truck Driver, 5 Tons and Over Pull Trailer
384	Truck Driver, 3 Tons to Under 5 Tons Pull Trailer
385	Truck Driver, Under 3 Ton
386	Truck Driver, Under 3 Tons, Pull Trailer
387	Hoist Operator
388	Park Area Superintendent
389	Maintenance Man
390	Caretaker
391	Engineer, Hoist
392	Guide
393	Manager, Assistant Resident
394	Manager, Resident
395	Stone Mason
396	Ticket Seller
397	Tinsmith

MAINTENANCE CLASSIFICATIONS (Cont.)

Code Number	Classification
398	Tinsmith, Helper
399	Worker, Log

EQUIPMENT HIRE CLASSIFICATIONS (Other than State Highway Commission Owned)

Code Number	Classification
401	Automobiles (Including Rental on Mileage Basis)
402	Bucket, Drag Line
403	Compressors, Air
404	Concrete Mixers
406	Distributors and Boosters
408	Earth Moving Equipment, Misc.
410	Graders, Pull Type
412	Hoists, Power
414	International Business Machines
420	Loaders, Power
422	Miscellaneous
423	Motor Patrols
424	Mowers
430	Pile Drivers
431	Power Plants
434	Rollers
436	Shovels, Power
437	Snow Plows
438	Spreader Boxes
440	Tanks
441	Teams
442	Tractors and Attachments
443	Trucks
444	Trailers
451	Welding Equipment

ACCOUNTS TO BE CODED

ACCOUNTS RECEIVABLE

ACCOUNT NUMBER 1200 (OLD C-05) Asset

All work accomplished and materials furnished for other agencies, (State, Municipal and Federal), individuals, business-firms, etc., on a reimbursable basis, are charged to this account. Prior approval or submission of Form 49 is necessary before any charges can be incurred in this account. The Accounting Section will assign the Account Receivable number on the approved Form 49.

AREA NUMBER: The area which has been requested to do or accomplish the work. This number is assigned by the Accounting Section.

CLASS NUMBER: Not used

PROJECT NUMBER: This number is assigned by the Accounting Section and it identifies the person or agency.

AGREEMENT NUMBER: Not used

UNIT NUMBER: Not used

WORK NUMBER: Not used

ACCOUNT NUMBER: 1200

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

CONSTRUCTION MATERIALS

ACCOUNT NUMBER 1300 (OLD C-12) Asset

This is a stores inventory account for excess construction materials taken over by the Highway Commission, from contractors on construction projects. The materials charged to this account are to be used on construction projects, and are not likely to be used on highway maintenance.

AREA NUMBER: Maintenance Area number assuming the materials.

CLASS NUMBER: Not used

PROJECT NUMBER: Use the assigned state construction project number from which the materials were taken.

AGREEMENT NUMBER: The first item taken into inventory on this construction project will be numbered 01, the second 02, etc.

UNIT NUMBER: Not used

WORK NUMBER: None

ACCOUNT NUMBER: 1300

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

An inventory report is required on the 16th day of every month, for items in this account. This report will be submitted on Form 79-C (Monthly Stock Inventory) and will show the beginning balances,

amounts purchased during the month, amounts issued and balances on hand. The distribution charges, for amounts issued during the month, will be shown on Form 79-C or 79-A (Inventory Code and Summary). The monthly cutoff for these reports is the 15th day of each month. The reports will be mailed to Helena not later than the 18th day of each month.

Form 79-C may be used in place of Forms 79 and 79-A.

GRAVEL STOCKPILE

ACCOUNT NUMBER 1310 (OLD C-21) Asset

All gravel placed in stockpiles will be coded to this account. If the gravel is chargeable directly to a maintenance section or project this account will not be used.

AREA NUMBER: Maintenance Area Number in which stockpile is located.

CLASS NUMBER:
01 Primary Roads
03 Secondary Roads
08 Interstate Roads

PROJECT NUMBER: The Maintenance Section on which stockpile is located. (See Maintenance Account for a list of all maintenance section numbers.)

AGREEMENT NUMBER: Stockpiles are numbered consecutively on each maintenance section and the stockpile number is shown in this field.

UNIT NUMBER: Not used

WORK NUMBER:

Type	3/8"	1/2"	5/8"	3/4"
Chips	23	24	25	26
Cover Material	33	34	35	36
Grade "A"	43	44	45	46
Sanding Material	10			
Pit Run Gravel	80			

ACCOUNT NUMBER: 1310

COMMODITY NUMBER: Use the proper Commodity Number as assigned in the commodity code for this account.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number

GRAVEL STOCKPILE - Continued

ACCOUNT NUMBER 1310 (OLD C-21)

UNIT OF MEASURE: as assigned in the unit of measure code.
(Cont.)

An inventory report is required on the 1st. day of every month, for items in this account. This report will be submitted on Form 79-C (Monthly Stock Inventory) and will show the beginning balances, amounts purchased during the month, amounts issued and the balances on hand. The distribution charges, for amounts issued during the month, will be shown on Form 79-C or 79-A (Inventory Code and Summary). The monthly cutoff for these reports is the last day of each month. The reports will be mailed to Helena not later than the 6th. day of each month.

Form 79-C may be used in place of Forms 79 and 79-A.

SPECIAL INVENTORY ACCOUNT
HELENA SHOP

ACCOUNT NUMBER 1320 (OLD C-55) Asset

This account is used by the Helena Shop only for special store items. Miscellaneous field supplies and field tools are purchased and stored by the Helena Shop for all divisions on an annual basis and are charged to this account.

Upon request of the Helena Shop an annual anticipated requirement report for these items is prepared by all divisions. The Helena shop purchases all the items at one time and stores them until the division requests a specific item.

Items ordered are picks, axes, shovels, scoops, towchains, etc.

AREA NUMBER: 0093

CLASS NUMBER: Not used

PROJECT NUMBER: Not used

AGREEMENT NUMBER: Not used

UNIT NUMBER: Not used

WORK NUMBER: Not used

ACCOUNT NUMBER: 1320

COMMODITY NUMBER: 301 - 302

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

An inventory report is required on the 16th. day of every month, for items in this account. This report will be submitted on Form 79-C (Monthly Stock Inventory) and will show the beginning balances,

SPECIAL INVENTORY ACCOUNT
HELENA SHOP

ACCOUNT NUMBER 1320 (OLD C-55) - Continued

amounts purchased during the month, amounts issued and balances on hand. The distribution charges, for amounts issued during the month, will be shown on Form 79-C or 79-A (Inventory Code and Summary). The monthly cutoff for these reports is the 15th. day of each month. The reports will be mailed to Helena not later than the 18th. day of each month.

Form 79-C may be used in place of Forms 79 and 79-A.

OFFICE AND ENGINEERING SUPPLIES

ACCOUNT NUMBER 1330 (OLD C-62)

The purchase of office supplies, including stationery, miscellaneous office supplies, stamped envelopes, postage stamps, drafting and engineering supplies, etc., not intended for immediate use, will be charged to this account.

AREA NUMBER:	Maintenance - Maintenance area number Headquarters - 0070
CLASS NUMBER:	Not used
PROJECT NUMBER:	Not used
AGREEMENT NUMBER:	Not used
UNIT NUMBER:	Not used
WORK NUMBER:	Not used
ACCOUNT NUMBER:	1330
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity codes.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.

An inventory report is required on the 16th of every month for each stores commodity maintained in this account. This report will be submitted on Form 79-C (Monthly Stock Inventory) and will show the beginning balances, amounts purchased during the month, amounts issued and balances on hand. The distribution charges, for amounts issued during the month, will be shown on

ACCOUNT NUMBER 1330 (OLD C-62)

Form 79-C or 79-A (Inventory Code and Summary). The monthly cut-off for these reports is the 15th. day of each month. The reports will be mailed to Helena not later than the 18th. day of each month.

Form 79-C may be used in place of Forms 79 and 79-A.

EQUIPMENT PARTS AND SUPPLIES

MAINTENANCE SHOPS

ACCOUNT NUMBER 1340 (OLD C-81) Asset

This inventory account is used to record charges for equipment parts and equipment, materials and supplies, not intended for immediate use.

AREA NUMBER:	Maintenance Area Number purchasing supplies for inventory purposes.
CLASS NUMBER:	Not used
PROJECT NUMBER:	Not used
AGREEMENT NUMBER:	Not used
UNIT NUMBER:	Not used
WORK NUMBER:	Not used
ACCOUNT NUMBER:	1340
COMMODITY NUMBER:	Use the proper commodity number as assigned in the Commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.

An inventory report is required on the 16th. day of each month, for each stores commodity maintained in this account. This report will be submitted on Form 79-C (Monthly Stock Inventory) and will show the beginning balances, amounts purchased during the month, amounts issued and the balances on hand. The distribution charges, for amounts issued during the month, will be shown on Form 79-C or 79-A (Inventory Code and Summary). The monthly cutoff for these

reports is the 15th. day of each month. The reports will be mailed to Helena not later than the 18th. day of each month.

Form 79-C may be used in place of Forms 79 and 79-A.

MAINTENANCE MATERIALS AND SUPPLIES

ACCOUNT NUMBER 1350 (OLD C-56) Asset

Maintenance materials and supplies not intended for immediate use shall be charged to this account. The following items are coded to this account: Radio repair parts, gasoline, road oil, greases, motor oil, etc.

AREA NUMBER:	Maintenance area number purchasing the supplies for inventory purposes.
CLASS NUMBER:	Not used
PROJECT NUMBER:	Not used
AGREEMENT NUMBER:	Not used
UNIT NUMBER:	Not used
WORK NUMBER:	Not used
ACCOUNT NUMBER:	1350
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.

The inventory on this account will be kept by commodity number and every commodity number represents a sub-account. Inventory reports will be submitted to Helena headquarters on Form 79, Monthly Stock Inventory, and shall show beginning balances, amounts purchased during the reporting month, amounts issued, and balances on hand. Proper accounts to be charged, will be shown, for all items issued during month, on Form 79-A, Inventory

Code and Summary, and will be attached to Form 79. The monthly cutoff date for these reports is the 15th. day of each month. The reports will be prepared and mailed not later than the 18th. day of each month.

SIGNS - HELENA SHOP

ACCOUNT NUMBER 1360 (OLD C-57) Asset

Completed signs, road, bridge, traffic, etc., which are placed in stores, will be charged to this account. Only the Helena shop may use this account.

AREA NUMBER:	0093
CLASS NUMBER:	Not used
PROJECT NUMBER:	Not used
AGREEMENT NUMBER:	Not used
UNIT NUMBER:	Not used
WORK NUMBER:	Not used
ACCOUNT NUMBER:	1360
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.

An inventory report will be prepared on the 16th. day of every month, for submission to the Accounting Section. This report will be submitted on Form 79-C (Monthly Stock Inventory) and will show the beginning balances, amounts purchased during the month, amounts issued and balances on hand. The distribution charges will be shown on Form 79-C or 79-A (Inventory Code and Summary). The monthly cutoff for these reports is the the 15th. day of each month.

LABORATORY SUPPLIES AND EQUIPMENT

ACCOUNT NUMBER 1370

This account will be used to record the cost of all laboratory supplies and equipment not intended for immediate use. The following laboratory items will be coded to this account: sample sacks, screens, counter brushes, LL & PI aluminum cans, thermometers, spatulas, pans, hand scoops, trowels, gold pans, cylinder molds, slump cones, scales, etc.

AREA NUMBER:	Maintenance area number purchasing supplies for inventory purposes.
CLASS NUMBER:	Not used
PROJECT NUMBER:	Not used
AGREEMENT NUMBER:	Not used
UNIT NUMBER:	Not used
WORK NUMBER:	Not used
ACCOUNT NUMBER:	1370
COMMODITY NUMBER:	Commodity number 451 will be used when charging materials into this account. Distribution charges shall be made to a specific commodity number.

An inventory report is required on the 1st. day of every month for items in this account. This report will be submitted on Form 79-C, Monthly Stock Inventory, and will show the beginning balances, amounts purchased during the month, amounts and the balances on hand. The distribution charges, for amounts issued during the month, will be shown on Form 79-C or 79-A, Inventory Code and Summary. The monthly cut off for these reports is the last day of each month. These reports will be mailed to Helena not later than

the 6th. day of each month.

Form 79-C may be used in place of Forms 79 and 79-A.

OFFICE FURNITURE AND FIXTURES

ACCOUNT NUMBER 1400 (OLD C-40) Asset

Charges incurred in the acquisition of office furniture and fixtures will be charged to this account. Major renovation charges, of existing furniture and fixtures, will also be coded to this account. Ordinary repairs, cleaning, etc., will be charged to Account Number 4080, Equipment Repairs. Shop built furniture or fixtures will be transferred to this account from an authorized work in progress account.

AREA NUMBER: Maintenance Area number where item is to be located for field offices and Headquarters number for headquarters offices.

CLASS NUMBER: Not used

PROJECT NUMBER: Use the proper authorized index number from the list of approved index numbers on the following pages. If an item is not on the list, the Accounting Section will authorize the use of a new number.

AGREEMENT AND UNIT NUMBER: These fields are used to distinguish identical items which have the same index or agreement numbers. These 4 digits are used together.

Example:			Agreement and Unit Number
Item Number	99	is coded	0099
Item Number	100	is coded	0100
Item Number	1000	is coded	1000

WORK NUMBER: Not used

ACCOUNT NUMBER: 1400

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

ACCOUNT NUMBER 1400 (OLD C-40)

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

OFFICE FURNITURE AND FIXTURES INDEX NUMBERS

Index Number	Item Description
0001	Air Conditioners
0021	Benches, Metal
0022	Benches, Wooden
0023	Benches, Wooden Shop Made
0024	Boards, Bulletin
0025	Boards, Map
0026	Books, Dictionary
0027	Books, Law by Sets
0028	Books, Technical Publications by Sets
0029	Boards, Map ASE Wing Wall
0030	Boards, Black
0031	Books, Encyclopedia By Sets
0032	Blinds, Venetian
0033	Boxes, Cash Locked
0034	Boards, Peg
0035	Boards, Bulletin - Bookcase
0037	Coffee Table
0038	Collator
0039	Cabinets, Wooden Desk
0040	Carriage, Typewriter
0041	Cabinets, Metal Office
0042	Cabinets, Wooden Office
0043	Cabinets, Wooden Office Shop Made
0044	Cabinets, Wooden Wall
0045	Cabinets, Wooden Wall Shop Made
0046	Cases, Metal Book
0047	Cases, Wooden Book
0048	Cases, Metal Map
0049	Cases, Wooden Map
0050	Cases, Wooden Map Shop Made
0052	Chairs, Metal Executive
0053	Chairs, Wooden Executive
0054	Chairs, Wooden Leather Upholstered Executive
0055	Chairs, Metal Office Guest
0056	Chairs, Wooden Office Guest

OFFICE FURNITURE AND FIXTURES INDES NUMBERS - Continued

Indes Number	Item Description
0057	Chairs, Wood Leather Upholstered Office Guest
0058	Chairs, Metal, Stenographer
0059	Chairs, Wooden Stenographer
0060	Clocks, Electric Office Desk
0061	Clocks, Electric Office Wall
0062	Cases, Wooden Book Shop Made
0063	Chairs, Metal Folding
0064	Cases, Glass
0065	Cleaners, Vacuum
0066	Converters, Voltage 6 Volt to 110 Volt
0067	Couches
0068	Carts, Book
0069	Coolers, Room
0070	Counters, Portable
0071	Desks, Metal Executive
0072	Desks, Metal Executive with Glass Top
0073	Desks, Wooden Executive
0074	Desks, Wooden Executive with Glass Top
0075	Desks, Wooden Executive Shop Made
0076	Desks, Wooden Executive Shop Made Glass Top
0077	Desks, Metal Stenographer
0078	Desks, Metal Stenographer with Glass Top
0079	Desks, Wooden Stenographer
0080	Desks, Wooden Stenographer with Glass Top
0081	Desks, Wooden Stenographer Shop Made
0082	Desks, Metal Key Punch
0083	Desks, Mailing Shop Made
0084	Desks, Metal Laboratory
0085	Desks, Radio Operator
0086	Desks, IBM Wiring
0087	Desks, Wooden Laboratory
0088	Dispensers, Photo Paper

Index Number	Item Description
0091	Easels, Wooden
0092	Easels, Metal
0098	Edgers, Lawn
0104	Etchers, Universal
0111	Fans, Electric Desk
0112	Fans, Electric Floor
0113	Files, Metal Card
0114	Files, Wooden Card
0115	Files, Metal Office Letter - 4 Drawer
0116	Files, Metal Office Letter - Less than 4 Drawer
0117	Files, Metal Office Legal - 4 Drawer
0118	Files, Metal Office Legal - Less Than 4 Drawer
0119	Files, Wooden Office Letter - 4 Drawer
0120	Files, Wooden Office Letter - Less than 4 Drawer
0121	Files, Wooden Office Legal - 4 Drawer
0122	Files, Wooden Office Legal - Less than 4 Drawer
0123	Fire Extinguishers, Gallon Capacity & Over
0124	Fire Extinguishers, Quart Capacity
0125	Fountains, Electric Water Coolers
0126	Fountains, Ice or Stone Water Coolers
0127	Files, Metal Transfer Letter - 4 Drawer
0128	Files, Metal Transfer Letter - Less than 4 Drawer
0129	Files, Metal Transfer Legal - 4 Drawer
0130	Files, Metal Transfer Legal - Less than 4 Drawer
0131	Files, Metal Document
0132	Files, Metal Map - 5 Drawer
0133	Files, Metal Map - 25 Drawers or Less
0134	Files, Plan
0135	Files, Wooden Combination Card & Letter File
0136	Files, Metal Office Letter - More than 4 Drawer

Index Number	Item Description
0137	Files, Sorting
0138	Files, Metal Card 10 Drawer, Double
0139	Files, Metal Card Box Storage
0140	Files, 6 Door-Spacefinder
0141	Files, Microfilm - 10 Drawer
0142	Files, Penda Flex
0143	Files, Roldex
0144	Files, Metal Card - 7 Drawer
0145	Files, Metal Office Legal - More than 4 Drawers
0146	Files, Metal Card - 9 Drawer
0147	Files, Metal Card - 5 Drawer
0161	Holders, Copy Error-No
0162	Holders, Copy Line-A-Time
0163	Holders, Pen
0164	Holders, Copy Roll-A-Liner
0165	Heaters, Electric
0166	Holders, Wrapping Paper
0167	Holders, Copy Standard
0168	Holders, Copy Underwood
0169	Holders, Rite Line
0170	Heaters, Oil
0171	Holders, Copy Right
0172	Hampers
0181	Intercommunication Systems
0201	Jogger, Paper
0241	Lamps, Desk Bulb Type
2042	Lamps, Desk Fluorescent
0243	Lockers, Metal
0244	Lockers, Wooden
0245	Lockers, Wooden Shop Made
0246	Lecternes, Shop Made
0247	Ladders
0256	Machines, Burster
0257	Machines, Air Condition
0258	Machines, Friden Adding Electric

Index Number	Item Description
0259	Machines, Book Binding
0260	Machines, Sunstrand Adding Electric
0261	Machines, Allen-Wales Adding, Electric
0262	Machines, Allen-Wales Adding, Hand Operated
0263	Machines, Burroughs Adding, Electric
0264	Machines, Burroughs Adding, Hand Operated
0265	Machines, Clary Adding, Electric
0266	Machines, Dalton Adding, Electric
0267	Machines, Dalton Adding, Hand Operated
0268	Machines, Monroe Adding, Electric
0269	Machines, Remington-Rand Adding, Electric
0270	Machines, Remington-Rand Adding, Hand Operated
0271	Machines, Victor Adding, Electric
0272	Machines, Victor Adding, Hand Operated
0273	Machines, Addressograph
0274	Machines, Friden Calculator, 8 Bank Electric
0275	Machines, Friden Calculator, 10 Bank Electric
0276	Machines, Friden Calculator, 8 Bank Hand Operated
0277	Machines, Friden Calculator, 10 Bank Hand Operated
0278	Machines, Marchant Calculator, 8 Bank Electric
0279	Machines, Marchant Calculator, 10 Bank Electric
0280	Machines, Marchant Calculator, 8 Bank Hand Operated
0281	Machines, Marchant Calculator 10 Bank Hand Operated
0282	Machines, Monroe Calculator, 8 Bank Electric
0283	Machines, Monroe Calculator, 10 Bank Electric
0284	Machines, Monroe Calculator, 8 Bank Hand Operated
0285	Machines, Monroe Calculator, 10 Bank Hand Operated
0286	Machines, Check Protector
0287	Machines, Burroughs Comptometer, Hand Operated
0288	Machines, Daters
0289	Machines, Multilith, Duplicator

Index Number	Item Description
0290	Machines, Bruning Erasing, Electric
0291	Machines, Kueffel & Esser Erasing, Electric
0292	Mach A B Dick Mimeograph, Electric, Cab Type
0293	Machines, Numbering
0294	Machines, Floor Polishing, Electric
0295	Machines, Postage Meter
0296	Machines, Sanitary Dispenser
0297	Machines, Stapling
0298	Machines, Tape Recorder
0299	Machines, I.B.M. Typewriter, Electric
0300	Machines, Olivetti Typewriter, Portable
0301	Machines, Remington Typewriter, Electric
0302	Machines, Remington Typewriter, Portable
0303	Machines, Remington Typewriter, Standard
0304	Machines, Royal Typewriter, Electric
0305	Machines, Royal Typewriter, Portable
0306	Machines, Royal Typewriter, Standard
0307	Machines, L.C. Smith Typewriter, Electric
0308	Machines, L.C. Smith Typewriter, Standard
0309	Machines, Underwood Typewriter, Electric
0310	Machines, Underwood Typewriter, Portable
0311	Machines, Underwood Typewriter, Standard
0312	Machines, Lawn Mower, Hand Operated
0313	Machines, Lawn Mower, Power
0314	Machines, Wire Recorder
0315	Machines, Adding National Electric
0316	Machines, Marchant Calculator - 9 Col Hand Opr.
0317	Machines, Dietzgen Erasing
0318	Machines, Sound Scriber Recorder/Micro
0319	Machines, Smith-Corona Typewriter, Stand
0320	Machines, Apsco Erasing Electric

OFFICE FURNITURE AND FIXTURES INDEX NUMBERS - Continued

Index Number	Item Description
0321	Machines, Burroughs Calculator-9 Key Hand Opr.
0322	Machines, Gummed Paper Dispenser
0323	Machines, Barrett Adding Hand Operated
0324	Machines, Veritype
0325	Machines, Monroe Adding Hand Operated
0326	Machines, Remington Rand Printing Calculator
0327	Machines, Smith Corona, Typewriter Portable
0328	Maps, Measure
0329	Maps, Montana on Rollers
0330	Mirrors, All Types and Sizes
0331	Machines, Olympia Typewriter Standard
0332	Mats, Chair
0333	Microphone
0334	Machines, Marchant Adding, Electric, 10 Bank
0335	Machines, Post Erasing Electric
0336	Machines, Printmaster
0337	Machines, Hand Embossing
0338	Machines, Olivetti Calculator
0339	Machines, Olivetti Adding, Electric
0340	Machines, Smith-Corona, Electric Typewriter
0341	Machines, Underwood, Adding
0342	Machines, Mail Opener
0343	Machines, Monroe Printing Calculator
0344	Model
0371	Paper Cutters
0372	Presses, Eyelet
0373	Public Address Systems
0374	Punches, Paper
0375	Paintings, Oil
0376	Panals, Machine Control
0377	Photo Display Case
0378	Press Padding
0411	Racks, Gathering
0412	Racks, Hat and Coat
0413	Racks, Kleradesk
0414	Receptacles

Index Numbers	Item Description
0415	Racks, Metal Card
0416	Racks, Wooden Card
0417	Racks, Distribution
0418	Racks, Magazine Shop Made
0419	Racks, Hat & Coat Shop Made
0420	Racks, Metal Map, Shop Made
0421	Racks, Display
0422	Racks, Book
0423	Racks, Wooden Map
0431	Scales, Postage
0432	Seals, Not Notary
0433	Shears, Over 12 Inches
0434	Shelving, Metal
0435	Shelving, Wooden
0436	Shelving, Wooden Shop Made
0437	Stands, Metal Office
0438	Stands, Wooden
0439	Stands, Wooden Shop Made Office
0440	Stools, Metal
0441	Stools, Wooden
0442	Stands, Telephone Wooden
0443	Stands, Smoking, Metal
0444	Safes
0445	Separator, Carbon
0451	Tables, Metal with Drawers
0452	Tables, Metal with Drawers and Glass Top
0453	Tables, Metal Without Drawers
0454	Tables, Metal Without Drawers, Glass Top
0455	Tables, Wooden with Drawers
0456	Tables, Wooden with Drawers, Glass Top
0457	Tables, Wooden Without Drawers
0458	Tables, Wooden Without Drawers, Glass Top
0459	Tables, Wooden with Drawers Shop Made

OFFICE FURNITURE AND FIXTURES INDEX NUMBERS - Continued

Index Numbers	Item Description
0460	Tables, Wooden Drawers, Shop Made, Glass Top
0461	Tables, Wooden Without Drawers, Shop Made
0462	Tables, Wooden No Drawers, Shop Made, Glass Top
0463	Tools, Power Grinders
0464	Tools, Power Drills
0465	Trucks, Two Wheel Hand
0466	Trucks, Three Wheel Hand
0467	Tables, Mail Separation
0468	Trucks, 4 Wheel Hand
0469	Tables, Special Designers
0470	Tables, Special With Light
0471	Timers, Stop Watches
0472	Tables, Developing
0473	Tables, Plotting
0474	Tables, Coffe
0475	Tables, Typewriter
0476	Tripod Stenograph
0477	Trays
0478	Torches
0479	Thermometers
0480	Trimmer, Hedge
0481	Tape Dispensers
0521	Wheelbarrows; Rubber Tire

LABORATORY EQUIPMENT

ACCOUNT NUMBER 1410 (OLD C-27) Asset

Charges incurred in the acquisition and major renovation of laboratory equipment will be charged to this account. Ordinary repairs will be charged to Account Number 4080 - Equipment Repairs.

AREA NUMBER: Construction area in which item is located.

CLASS NUMBER: Not used

PROJECT NUMBER: Use the proper authorized index number from the list of approved index numbers on the following pages. New item numbers will be added to the list by the Accounting Section.

AGREEMENT and UNIT NUMBER: Used to distinguish items of same index number. These four Digits are used together.

Example:			Agreement and Unit Number
Item Number	99	is coded	0099
Item Number	100	is coded	0100
Item Number	1000	is coded	1000

WORK NUMBER: Not used

ACCOUNT NUMBER: 1410

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

Index Number	Item Description
0001	Airmeters, Concrete
0002	Auto Clave
0021	Baths, Specific Gravity
0022	Baths, Temperature
0023	Burners
0024	Boxes, Curing
0025	Bath, Vapor Pressure
0026	Bomb, Vapor Pressure
0027	Blowers, Laboratory
0028	Bath, Viscosity
0041	Capers, Concrete Cylinder
0042	Cleaners, Laboratory Vacuum
0043	Cloud & Pour Point Apparatus Single Unit
0044	Cones, Metal Slump
0045	Cabinets, Storage
0046	Carts, Dolly
0047	Container, Aggregate Soundness
0048	Cutters, Glass Electric
0049	Crucibles, Plat
0050	Cones, Impact - Density
0051	Cutters, Glass
0070	Device, Marking
0071	Devices, Compaction
0072	Dryers
0073	Device, Dumping for Gilson Machine
0074	Drills, Electric Heavy With Stand
0075	Die Set
0076	Desiccator
0091	Extractors
0111	Furnaces, Organic Combustion
0112	Filters, Mercury Bethlemhem
0141	Gauges
0142	Grinders, Bench
0161	Heaters, Cement Sulphur
0162	Hammers, Compaction
0163	Hammers, Concrete Test

Index Number	Item Description
0164	Hoods, Table
0165	Heaters, Rating
0181	Illuminator
0201	Jacks, Hydraulic Testing
0241	Lamps, Ultra Violet Ray
0261	Machines, Abrasion
0262	Machines, Centrifuge
0263	Machines, Compression
0264	Machines, Concrete Mixing
0265	Machines, Ductility
0266	Machines, Florida Bearing
0267	Machines, Gum Testing
0268	Machines, Gasoline Distillation Testing
0269	Machines, Liquid Limit
0270	Machines, Stability
0271	Machines, Tamping
0272	Machines, Vapor Pressure
0273	Machines, Viscosimeter
0274	Machines, Laboratory Claw Crusher
0275	Meters
0276	Microscopes
0277	Molds
0278	Machines, Octane
0279	Machines, Power Hacksaw
0280	Machines, Paint Conditioner
0281	Machines, Concrete Core Drill
0282	Machines, Laboratory Mixer
0283	Machines, Cork Boring
0284	Mills, Colloid
0285	Mortar
0286	Machines, Compact
0287	Machines, Pulverizer
0288	Micrometer
0371	Penetrometers
0372	Presses, Laboratory
0373	Pumps

Index Number	Item Description
0374	Pans, Large Metal Drying
0375	Paving Breakers
0411	Retort, Cast Iron
0412	Regulator, Pressure
0431	Scales, Laboratory Testing
0432	Shakers, Gravel
0433	Sieves
0434	Stills
0435	Soils, Sampling Kit
0436	Stirrer, Aero-Mix
0437	Sample Splitters
0438	Shields, Glass
0439	Sanders
0440	Saws
0441	Support
0451	Tables, Flow
0452	Testers, Cement Fineness
0453	Testers, Grader Blade
0454	Testers, Flash
0455	Testers, Oil Film Strength
0456	Testers, Soils
0457	Testing Kits
0458	Testing Kits, Field
0459	Timers, Laboratory
0460	Tables, Work
0461	Transformers, Adaptable
0462	Tables, Aerial Photo
0463	Torch, Welding and Cutting
0464	Testers, Concrete Aggregate
0501	Vibrators
0502	Volumeasure, Density
0521	Wheelbarrows
0522	Weights, Balance

PHOTOGRAPHIC EQUIPMENT

ACCOUNT NUMBER 1420 (OLD C-39)

All charges incurred in the acquisition and major restoration of photographic and reproducing equipment will be charged to this account. Ordinary repairs, cleaning, etc., will be charged to Account Number 4080 - Equipment Repairs.

AREA NUMBER: Construction area in which item is located.

CLASS NUMBER: Not used

PROJECT NUMBER: Index number which describes type of item purchased. See following pages for index numbers.

AGREEMENT and UNIT NUMBER: Used to distinguish items of same index number. These four digits are used together.

Example:			Agreement and Unit Number
Item Number	99	is coded	0099
Item Number	100	is coded	0100
Item Number	1000	is coded	1000

WORK NUMBER: Not used

ACCOUNT NUMBER: 1420

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

PHOTOGRAPHIC EQUIPMENT

Index Number	Item Description
0001	Arms, Film Reel
0021	Bottles, Photo Chemicals
0041	Cameras, Eastman Kodak
0042	Cameras, Eastman Movie
0043	Cameras, Multilith Line
0044	Cameras, Polaroid
0045	Cameras, Rolleiflex
0046	Cameras, Graflex
0047	Cameras, Ciroflex
0048	Cameras, Argus
0049	Cameras, Retena
0050	Cameras, Century Graphic
0051	Cameras, Duaflex
0052	Cameras, Lieca
0053	Cameras, Aerial and Accessories
0054	Cameras, Movie
0055	Cameras, Crown Graphic
0056	Cameras, Graphic
0057	Counter, Frontage
0058	Cameras, Contaflex
0070	Cameras, Film Storage
0071	Dryers, Print
0072	Dryers, Film
0073	Developers, Aerial
0091	Enlargers
0111	Films, Developed Motion Picture
0112	Filters
0113	Frames, Vacuum
0114	Film Pack Adaptors
0115	Film Holder Sheets
0116	Filters, Color
0117	Fuser
0141	Graduates
0161	Holders, Copy

Index Number	Item Description
0170	Hoods
0241	Lamps, Arc
0242	Lamps, Strobohar
0248	Lens, Projection
0261	Magnifiers
0262	Meters, Color
0263	Meters, Exposure
0264	Mixers, Developer
0265	Machines, Photostatic Developer
0266	Machines, Photostatic Printer
0267	Machines, Secretary Copying
0269	Machines, Microfilmer
0270	Machines, Processor
0271	Machines, Printing
0351	Oxygen Breathing Set
0371	Print Boxes
0372	Projectors, Movie
0373	Projectors, Slide
0374	Printers, Contact
0375	Photoflood
0376	Pails
0411	Rollers, Aerial Film
0412	Readers, Film
0413	Reel, Rack
0414	Reader, Printers
0431	Screens, Half Tone
0432	Screens, Projection
0433	Squeegees
0434	Scale, Kodak
0435	Sink
0436	Stand, Copy
0437	Stands, Projector
0438	Splicer, Film
0439	Stands, Utility Lights
0451	Tables, Light Well

Index Number	Item Description
0452	Timers
0453	Trays, Developing
0454	Tripods
0455	Transfer Unit
0456	Tanks, Developing
0521	Whirler Plates
0522	Washer

ENGINEERING EQUIPMENT

ACCOUNT NUMBER 1430 (OLD C-41) Asset

All charges incurred in the purchase or major restoration of engineering equipment will be charged to this account. Ordinary repairs, cleaning, etc., will be charged to Account Number 4080 - Equipment Repairs.

AREA NUMBER: Construction area in which item is located.

CLASS NUMBER: Not used

PROJECT NUMBER: Index number which describes type of item purchased. See following pages for index number.

AGREEMENT and UNIT NUMBER: Used to distinguish items of same index number. These four digits are used together.

Example:			Agreement and Unit Number
Item Number	99	is coded	0099
Item Number	100	is coded	0100
Item Number	1000	is coded	1000

WORK NUMBER: Not used

ACCOUNT NUMBER: 1430

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

Item Number	Item Description
0010	Alidades
0011	Altimeter
0021	Boats, Rubber Raft
0022	Boards, Drawing
0023	Barges, Portable Steel Drilling
0024	Benches, Drafting
0025	Battery Charger
0026	Boats, Metal
0027	Boards, Peg
0041	Clinometers
0042	Compasses, Surveyors
0043	Curves, Railroad Set
0044	Compasses, Beam
0045	Counters, Portable-Hourly
0046	Counters, Portable-Total
0047	Counters, Portable-15 Minute Period
0048	Counters, Automatic
0049	Counters, Automatic Shop Made
0050	Counters, Streeter-Amet Permanent
0051	Counters, Traffic-Hand
0052	Curves, Miscellaneous
0053	Counters, K-Hill, Non-Recording Directional
0054	Counters, K-Hill, Non-Recording
0069	Conversion Arcs-Macs
0071	Dies, Steel Numbering and Lettering Set
0072	Drills, Electric Portable or Drill Press
0073	Die, Set Tap and Die, Thread Cutting
0074	Drills, Power Portable
0091	Elcometer
0141	Guides, T-Square
0142	Grinders, Bench
0181	Irons, Electric
0234	Levels, Hilger-Watts
0235	Levels, Zeiss N12
0236	Levels, Wilde

Item Number	Item Description
0237	Levels, K&E Hand
0238	Levels, Brunson Hand
0239	Lettering Sets, Wirco
0240	Levels, Berger
0241	Lettering Sets, Leroy
0242	Levels, Aloe
0243	Levels, Beckman
0244	Levels, Brandis
0245	Levels, Brunson
0246	Levels, Buff and Buff
0247	Levels, Dietzgen
0248	Levels, Gurley
0249	Levels, Kueffel and Esser
0250	Levels, Lietz
0251	Levels, Roach
0252	Levels, Salo
0253	Levels, Tamaya
0254	Levels, Wissler
0255	Levels, Young
0256	Levels, Abney Hand
0257	Levels, David White
0258	Levels, Buff and Berger
0259	Lettering Sets, Varigraph
0260	Levels, Leupold
0261	Machines, Bruning Drafting
0262	Machines, Kueffel and Esser Drafting
0263	Machines, Sketch Maker and Lens
0264	Machines, Steroscope
0265	Machines, Washington Densometer
0266	Machines, Dietzen Draft
0267	Machines, Soiltest Densometer

Item Number	Item Description
0268	Machines, V & E
0270	Machines, Marshall Stability
0271	Machines, Frederick Post Drafting
0276	Meters, Speed
0277	Meters, Multi
0278	Motors, Outboard
0279	Measuring Wheel
0251	Optical Squares, Wilde
0271	Pantagraphs
0372	Pipe Locators
0373	Plane Tables
0374	Planimeters, Dietzgen
0375	Planimeters, Kueffel and Esser
0376	Planimeters, Lasico
0377	Planimeters, Lietz
0378	Protractors
0379	Pens, Ruling
0380	Planimeters, Ameter
0381	Prism, Angle
0382	Plummetts
0383	Planimeters, Bruning
0384	Parallax, Bar
0385	Plotter Kelsh
0386	Panels
0411	Rhodes Reducing Arcs, Lietz
0412	Rods, Level Circular
0413	Rods, Stadia
0414	Radios, Handie Talkie
0415	Rules, Avol
0416	Rods, Level Straight
0417	Rules, Curve
0418	Reading Glass
0419	Radar Units
0420	Reference Radiographs
0431	Saws, Chain

Item Number	Item Description
0432	Soils, Sampling Kit
0433	Stools, Metal Drafting
0434	Stools, Wooden Drafting
0435	Straight Edges
0436	Scales, All
0437	Scribers
0438	Stencils
0439	Shoes, Snow
0440	Spline and Weights
0441	Speed-O-Meter, Survey
0442	Seismograph
0451	T-Squares
0452	Tables, Drafting
0453	Tapes, 200 Ft.
0454	Tapes, 200 Ft. with Reel
0455	Tapes, 300 Ft. with Reel
0456	Tapes, 400 Ft. with Reel
0457	Torquometers
0458	Transits, Aloe
0459	Transits, Beckman
0460	Transits, Brandis
0461	Transits, Brunson
0462	Transits, Buff and Buff
0463	Transits, Dietzgen
0464	Transits, Gurley
0465	Transits, Kueffel and Esser
0466	Transits, Lietz
0467	Transits, Maurzen
0468	Transits, White
0469	Transits, Buff and Berger
0470	Transits, Bruning
0471	Templates

ENGINEERING EQUIPMENT - Continued

Item Number	Item Description
0472	Triangles
0473	Transits, Berger
0474	Transits, Leupold
0476	Tapes, 500 Ft. with Reel
0477	Tapes, 100 Ft. with Reel
0478	Tables, Drafting Illuminated
0480	Tube Testers
0481	Theodolites, Wilde
0482	Trailer, Boat
0483	Testers
0521	Welders

SHOP TOOLS AND SHOP EQUIPMENT

ACCOUNT NUMBER 1440 (OLD C-44) Asset

All charges incurred in connection with the purchase of shop tools and shop equipment will be charged to this account.

Repairs to shop tools and shop equipment will be charged to Account Number 4080.

AREA NUMBER:	Maintenance area of shop purchasing tools.
CLASS NUMBER:	Not used
PROJECT NUMBER:	Not used
AGREEMENT NUMBER:	Not used
UNIT NUMBER:	Not used
WORK NUMBER:	Not used
ACCOUNT NUMBER:	1440
COMMODITY NUMBER:	Use commodity number 626 only
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.

FM RADIO EQUIPMENT

ACCOUNT NUMBER 1450 (OLD C-43) Aeset

All charges incurred in the purchase of radio equipment and the installation of same, in a base, relay, or other type station, will be charged to this account. All testing equipment on on hand will be transferred to this account, and the future purchase of same will be charged to this account.

Radio and testing equipment will be coded as followe:

AREA NUMBER: Maintenance area in which radio equipment is installed or located. Testing equipment will all bear Area Number 0092.

CLASS NUMBER: Not used

PROJECT NUMBER: The first digit, of this four digit field, will indicate the type of installation while the other three numbers will indicate the actual identity number of the type of radio equipment. The first numbers will indicate the following:

1 - Base Station
2 - Control Station
3 - Repeater
4 - Relay
5 - Remote Control Unit
6 - Portables
7 - Mobiles
8 - Unassigned
9 - Testing Equipment

AGREEMENT NUMBER: This field will be used to designate the makes of equipment. 01 through 10 will indicate radio make.

01 - Motorola 02 - General Electric

AGREEMENT NUMBER: (Cont.) Numbers 11 through 40 will indicate test equipment makes.

UNIT NUMBER: This field is used to indicate wattage of equipment. Numbers 01 through 19 will indicate radio wattage.

01 - 1 Watt
02 - 8 Watt
03 - 20 Watt
04 - 30 Watt
05 - 50 Watt
06 - 60 Watt
07 - 100 Watt
08 - 250 Watt
09 - 330 Watt

Numbers 20 and up will indicate test equipment types.

WORK NUMBER: Not used

ACCOUNT NUMBER: 1450

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

MAJOR ROAD EQUIPMENT

ACCOUNT NUMBER 1500 (OLD C-50) Asset

All charges incurred in the procurement of major road equipment will be charged to this account.

AREA NUMBER: Maintenance area in which equipment is located.

CLASS NUMBER: Not used

PROJECT NUMBER: Not used

AGREEMENT NUMBER: Not used

UNIT NUMBER: Not used

WORK NUMBER:

Description	Representing types of Equipment with the following Class Numbers
01 - Automobile	00 through 01
02 - Truck	11 through 29
03 - Tractor	30 through 39
04 - Pull	40 through 49
05 - Snow Removal	50 through 59
06 - Loading & Crushing	60 (Misc. Gravel Equipment)
07 - Trailers	61
08 - Oiling	62
09 - Miscellaneous	63
10 - Special Equipment	

ACCOUNT NUMBER: 1500

COMMODITY NUMBER: Use the proper commodity number as assigned under commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

MAJOR ROAD EQUIPMENT - Continued

ACCOUNT NUMBER 1500 (OLD C-50)

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

A monthly Equipment Inventory Form 28 will be sent immediately following the 15th. of each month, to the Plant and Equipment Section.

MINOR MAINTENANCE FIELD EQUIPMENT

ACCOUNT NUMBER 1510 (OLD C-51) Asset

All minor maintenance equipment, which is not shop equipment or Montana Highway Department numbered equipment, is classified as minor maintenance field equipment, and all costs incurred in procuring such equipment is chargeable to this account. Power saws, weed burning units, power pumps, light plants, etc., are some of the items charged to this account.

AREA NUMBER:	Maintenance area in which equipment is assigned.
CLASS NUMBER:	Not used
PROJECT NUMBER:	Not used
AGREEMENT NUMBER:	Not used
UNIT NUMBER:	Not used
WORK NUMBER:	Not used
CONTROL NUMBER:	1510
COMMODITY NUMBER:	Use commodity number 625 only
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.

AIRPLANES

ACCOUNT NUMBER 1520 (OLD C-60) Asset

The actual purchase price of each airplane is chargeable to this account. Interest charges incurred in purchasing an airplane will be charged to the Deferred Charges Account.

AREA NUMBER:	001
CLASS NUMBER:	Not used
PROJECT NUMBER:	Not used
AGREEMENT NUMBER:	Not used
UNIT NUMBER:	Not used
WORK NUMBER:	Not used
ACCOUNT NUMBER:	1520
COMMODITY NUMBER:	Use the proper commodity number in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.

HIGHWAY BUILDINGS

ACCOUNT NUMBER 1600 (OLD C-42)

All charges incurred in the construction, major renovation, or purchase of buildings, including the land, will be charged to this account. Approval must be received before any charges may be made to this account.

Radio installations are charged to another account, thus charges for these installations will be made to Account Number 1630 - Radio Sites and Buildings.

AREA NUMBER: Maintenance area in which building is located.

CLASS NUMBER: Not used

PROJECT NUMBER: The 1st. and 2nd. digits will show the county numbers in which the building is located. The 3rd. and 4th. digits designate sites within the county.

- 01 - 1st. site
- 02 - 2nd. site
- 03 - 3rd. site

AGREEMENT NUMBER:

- 01 - is used to designate the site
- 02 - is used to designate the 1st. building
- 03 - is used to designate the 2nd. building etc.

UNIT NUMBER: This number will be used to designate additions, improvements, betterments etc. to buildings.

WORK NUMBER:

- 01 - Concrete foundations and floors
- 02 - Other structural
- 03 - Electrical
- 04 - Heating and air conditioning
- 05 - Water supply other than well drilling

WORK NUMBER: (cont.)

06 - Bins, racks, cabinets

07 - Painting

08 - Driveways, fences, trails, roadways

09 - Architectural fees - Plans

10 - Advertising

11 - Landscaping

12 - Land

13 - Testing of Materials

14 - Buildings

15 - Sewage

16 - Well Drilling

ACCOUNT NUMBER: 1600

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

MOTOR FUEL FACILITIES

ACCOUNT NUMBER 1610 (OLD C-45) Asset

All costs incurred in the construction or procurement of motor fuel storage facilities, improvements and additions of these facilities will be charged to this account. Repairs will be charged to Account Number 4040, Motor Fuel and Road Oil Storage Facility Repairs.

The Maintenance Engineer will approve any expenditure, to be made, for improvements, additions and repairs. He will assign the coding to be used for the work to be done.

AREA NUMBER:	Maintenance area in which facility is located
CLASS NUMBER:	Not used
PROJECT NUMBER:	1st. and 2nd. digits indicate county number. 3rd. and 4th. digits indicate the site number within the county.
AGREEMENT NUMBER:	Not used
UNIT NUMBER:	Used to separate cost of improvements.
WORK NUMBER:	Not used
ACCOUNT NUMBER:	1610
COMMODITY NUMBER:	Use the proper commodity as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.

ROAD OIL STORAGE FACILITIES

ACCOUNT NUMBER 1620 (OLD C-46) Asset

All costs incurred in the construction or procurement of road oil storage facilities, improvements and additions to these facilities will be charged to this account. Repairs will be charged to Account Number 4040, Motor Fuel and Road Oil Storage Facility Repairs.

The maintenance engineer will approve any expenditure, to be made, for improvements, additions and repairs. He will assign the coding to be used for the work to be done.

AREA NUMBER:	Maintenance area in which facility is located.
GLASS NUMBER:	Not used
PROJECT NUMBER:	1st. and 2nd. digits indicate county number. 3rd. and 4th. digits indicate the site number within the county.
AGREEMENT NUMBER:	Not used
UNIT NUMBER:	Used to separate cost of improvements.
WORK NUMBER:	Not used
ACCOUNT NUMBER:	1620
COMMODITY NUMBER:	Use the proper commodity as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.

RADIO SITES AND BUILDINGS

ACCOUNT NUMBER 1630 (OLD C-43) Asset

All costs incurred in securing radio sites, including land, construction or purchase of buildings, plus telephone, power and other utility lines shall be charged to this account. The radio equipment itself plus installation costs shall be charged to Account 1450.

AREA NUMBER: Maintenance area in which the site and building is located.

PROJECT NUMBER: The first two digits in this field represent the county numbers in which the radio building is located. Number 43 will be assigned all buildings which house radio installations only and this number will be the third and fourth digits in this project number. Number 01 will be used to designate other radio installations.

AGREEMENT NUMBER: Number 01 is used to designate the first installation in the county, 02 for the second, etc.

UNIT NUMBER: None

WORK NUMBER:
01 - Land
02 - Radio Housing
03 - Towers
04 - Utilities (Telephone and power)
05 - Radio Construction
06 - Charges to be Prorated

ACCOUNT NUMBER: 1630

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

ROAD SIDE REST AREAS

ACCOUNT NUMBER 1650

This account is used to record the cost of building road side rest areas on Highway projects located on other than Interstate system projects.

CODING

AREA NUMBER:	Maintenance area in which rest area is located.
CLASS NUMBER:	01 - Primary system 03 - Secondary system
PROJECT NUMBER:	Maintenance section on which rest area is located.
AGREEMENT NUMBER:	01 - First area on the maintenance section 02 - Second area on the maintenance section
UNIT NUMBER:	00-09 Sites 10-19 Buildings 20-29 Shelters 30-39 Picnic Tables
WORK NUMBER:	01 - Engineering and Design 02 - Well Drilling 03 - Driveways, Fences, Trails, Roadways 04 - Buildings and Shelters 05 - Landscaping 06 - Land Acquisition
ACCOUNT NUMBER:	1650
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.

EXCESS LAND

ACCOUNT NUMBER 1700 Asset

When land is determined to be in excess, whether at the time of purchase or at a later date, it will be charged to this account.

Excess land would generally arise:

(1) When the Highway must buy all of a grantor's land in order to secure the amount needed for rights-of-way purposes. The amount in excess of needed rights-of-way is coded to this account.

(2) When land was purchased for gravel and sand pits and these pits are depleted and no further use for the land can reasonably be foreseen for highway purposes.

(3) When land is purchased in large acreage lots, but only a certain portion can be actually used for present or for reasonably foreseeable purposes.

All land in this account should be audited and appraised, and if not useable, it should be advertised and sold.

AREA NUMBER: Maintenance area if land was originally purchased as a maintenance item. Financial area if land was originally purchased as a construction item.

CLASS NUMBER: Not used with construction projects.

01 - Primary Land)
03 - Secondary Land) with Maintenance Projects
08 - Interstate Land)

PROJECT NUMBER: Construction project where land was purchased or Maintenance section number for Maintenance costs.

ACCOUNT NUMBER 1700

AGREEMENT NUMBER: Construction project agreement number where land was purchased for construction projects. Not used with maintenance projects.

UNIT NUMBER: Not used

WORK NUMBER: 01 - Land
02 - Appraisals

ACCOUNT NUMBER: 1700

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

SAND AND GRAVEL PITS - MAINTENANCE

ACCOUNT NUMBER 1710 (OLD C-52) Asset

All charges incurred in the acquisition of maintenance gravel and sand pits, when the State Highway takes title to the land, will be charged to this account. When the pit is exhausted, land must be transferred to either Excess Land Account Number 1700 or land held for Building or Stockpiling Account Number 1730.

When gravel or sand pits are acquired, a reasonable estimate will be made of the quantities in that pit. Gravel or sand removed, from these pits, for use by either maintenance or construction forces, will be charged out at the determined price per cubic yard (total cost of pit divided by estimated total of cubic yards in pit)

AREA NUMBER: Maintenance area in which pit is located.

CLASS NUMBER: Not used

PROJECT NUMBER: Maintenance section number on which pit is located.

AGREEMENT NUMBER: Number of the pit on a maintenance section will be shown in this field. Pits will be numbered 01, the second 02, etc. consectively in the county concerned. This numbering will be done by the Maintenance Office.

UNIT NUMBER: Not used

WORK NUMBER: 01 - gravel pits 02 - sand pits

ACCOUNT NUMBER: 1710

COMMODITY NUMBER: Use the proper commodity number in object codes.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

ACCOUNT NUMBER 1710 (OLD C-52)

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

Note: Construction forces may remove material from these pits. The construction project will be debited and the gravel pit number will be credited.

SAND AND GRAVEL PITS - CONSTRUCTION

ACCOUNT NUMBER 1720 (OLD C-53) Asset

All charges incurred in the purchase of gravel, sand, or borrow pits, when State Highway takes title to the land, primarily intended for construction, shall be coded to this account.

When the pit is exhausted it must be transferred to Excess Land Account Number 1700 or Land Held for Stockpiling Account Number 1730.

When a pit is acquired the quantity (in cubic yards) will be obtained and recorded, in quantity and unit of measure fields, in order that this total may be registered on the I.B.M. reports. As material is used, the quantity will be checked and charged to a project or maintenance section and then credited to this account. Cost per cubic yard will be determined by dividing the actual cost by the estimated total cubic yards in the pit.

AREA NUMBER:	Financial area in which pit is located.
CLASS NUMBER:	Not used
PROJECT NUMBER:	Construction project number on which material will be used.
AGREEMENT NUMBER:	Construction project agreement number on which material will be used.
UNIT NUMBER:	01 for first pit acquired, 02 for second pit, 03 for third, etc.
WORK NUMBER:	Not used
ACCOUNT NUMBER:	1720
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.

ACCOUNT NUMBER 1720 (OLD C-53)

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

LAND HELD FOR STOCKPILING, BUILDING, ETC.

ACCOUNT NUMBER 1730 (NEW) Asset

Land acquired, or transferred from some other land account, which is to be used for stockpiling of material, or for building sites, will be charged to this account. The type of building may be unknown, thus this account will be used until the construction of a building at which time the amount for the site will be transferred to the proper building account.

AREA NUMBER:	Maintenance area in which land is located
CLASS NUMBER:	Not used
PROJECT NUMBER:	Maintenance section in which land is located.
AGREEMENT NUMBER:	Number of sites in that maintenance section. The first site will be numbered 01, the second will be numbered 02, etc.
UNIT NUMBER:	Not used
WORK NUMBER:	01 - stockpiling 02 - building or other purposes
ACCOUNT NUMBER:	1730
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity number.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.

SPECIAL HOLDING ACCOUNT

ACCOUNT NUMBER 1800 (OLD C-03) Asset

Only assigned projects will be kept in this account. Various divisions, departments, or sections of the highway perform work which is actually for all other departments. The charges of these special accounts are assembled together so that a rate of charge can be established to charge other benefitting departments. Every month a journal voucher is made charging, at a set rate, the division who benefits from the other special departments service.

The Accounting Section will assign coding for items in this account. The following are assigned:

AIRCRAFT HOLDING ACCOUNT

Area Number	Project Number	Account Number		
0001	0001	1800	Charges	Cessna 180
0001	0002	1800	Credits	Cessna 180
0001	0003	1800	Charges	Aztec
0001	0004	1800	Credits	Aztec
0001	0005	1800	Charges	Aero Commander
0001	0006	1800	Credits	Aero Commander

DATA PROCESSING CHARGES

0025	0001	1800	Charges	
0025	0002	1800	Credits	
0025	0003	1800	Holding	(Temporary)

PHOTOGRAPHING AND DUPLICATING

0023	0001	1800	Charges	Lighography Section
0023	0002	1800	Credits	Lithography Section
0023	0003	1800	Charges	Photography Section
0023	0004	1800	Credits	Photography Section
0023	0005	1800	Charges	Diazo Section
0023	0006	1800	Credits	Diazo Section

MATERIALS SECTION

0039	0001	1800	Charges	
0039	0002	1800	Credits	

ACCOUNT NUMBER 1800 (OLD C-03)

TELEPHONE LEASE LINE EXPENSE

0070	0001	1800	Charges
0070	0002	1800	Credits

TELETYPE RENTAL AND OPERATING EXPENSE

0092	0001	1800	Charges
0092	0002	1800	Credits

Claims for materials, labor, etc., are classified as charges.

Credits under this commodity heading should only be used when distributiong charges to other cost accounts. Any other credits will generally be a reduction to the charges.

These assigned holding accounts will operate indefinitely and should, from year to year, balance themselves.

AREA NUMBER: See above

CLASS NUMBER: Not used

PROJECT NUMBER: See above

AGREEMENT AND UNIT NUMBER: Not used

WORK NUMBER: Not used

ACCOUNT NUMBER: 1800

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

AUTHORIZED WORK IN PROGRESS

ACCOUNT NUMBER 1820 (OLD C-04) Asset

This account is used to assemble all costs of a particular project into one account, especially when the project may run from one fiscal year to another. Total costs are transferred to other appropriate accounts when the particular project is completed.

An authorized work in progress estimate will be submitted on Form 49 to Helena headquarters, for the work which is to be done. Upon approval, the Accounting Section will assign a proper authorized work in progress number.

When the work is completed, a Completion Report-Form 158 will be submitted to Helena headquarters. This report should show all costs for the completed project and the proper account to be charged, as well as any other pertinent information.

AREA NUMBER:	Maintenance area in which work is done.
CLASS NUMBER:	Not used
PROJECT NUMBER:	Job number as assigned in accounting for that job.
AGREEMENT NUMBER:	Not used
UNIT NUMBER:	Not used
WORK NUMBER:	Not used
ACCOUNT NUMBER:	1820
COMMODITY NUMBER:	Use the proper commodity number as assigned under commodity code.
QUANTITY NUMBER:	Number of itmes involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.

EQUIPMENT HOLDING ACCOUNT

ACCOUNT NUMBER 1830 (OLD C-54) Asset

This account is used for the assembling of all costs incurred in the procurement, transportation and reconditioning of surplus equipment. Surplus equipment is United States government equipment available to state agencies after it has become surplus or obsolete to United States government needs.

The Plant and Equipment Section, only, is authorized to use this account.

AREA NUMBER: 093

CLASS NUMBER: Assigned Montana Highway Department number

PROJECT NUMBER: Assigned Montana Highway Department number

AGREEMENT NUMBER:

01 - Charges incurred with transporting the equipment from place of purchase to Helena shop, including charges of personnel traveling to and from point of procurement.

02 - Actual purchase

03 - Charges incurred in actual reconditioning, printing, etc.

UNIT NUMBER: Not used

WORK NUMBER:

Description:	Representing Types of Equipment with the following Class Numbers:
01 - Automobile	00 through 01
02 - Truck	10 through 29
03 - Tractor type	30 through 35
04 - Pull	40 through 49
05 - Snow Removal	50 through 59
06 - Loading & Crushing	60 (Misc. gravel Equipment)

ACCOUNT NUMBER 1830 (OLD C-54)

WORK NUMBER: (Cont.)	Description:	Representing Types of Equipment with the following Class Number:
	07 - Trailers	61
	08 - Oiling	62
	09 - Miscellaneous	63

ACCOUNT NUMBER: 1830

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

DEFERRED CHARGES

ACCOUNT NUMBER 1840 Asset

This is a holding account for expenses which have been prepaid for a period longer than one fiscal year.

A Journal Voucher is prepared each month to relieve this account of the monthly prorated amount and to charge these costs to the proper activity.

AREA NUMBER:	0070
CLASS NUMBER:	Not used
PROJECT NUMBER:	Used to designate various types of deferred charges.
AGREEMENT NUMBER:	Not used
UNIT NUMBER:	Not used
WORK NUMBER:	Not used
ACCOUNT NUMBER:	1840
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.

GRAVEL PRODUCTION

ACCOUNT NUMBER 1850 (OLD C-29) Asset

All charges incurred in the production of gravel either by state forces or by contract will be charged to this account.

AREA NUMBER — Maintenance area in which gravel production is being don.

CLASS NUMBER:
- 01 - Primary System
- 03 - Secondary System
- 06 - Primary Roads used as Frontage Roads
- 07 - Newly Constructed Frontage Roads
- 08 - Interstate

PROJECT NUMBER: Maintenance section where pit is located.

AGREEMENT NUMBER: Pit number as assigned by the Maintenance Department.

UNIT NUMBER: Not used

WORK NUMBER:
- 01 - Royalties
- 02 - Crushing
- 03 - Hauling and stockpiling
- 04 - Supervision and Advertising
- 05 - Laboratory gravel testing
- 06 - Field gravel testing
- 07 - Transfer of costs to another account

ACCOUNT NUMBER: 1850

COMMODITY NUMBER: Use the proper commodity as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

PAYROLL OVERHEAD

ACCOUNT NUMBER 2002 (OLD C-14)

LEAVE TAKEN - ALL TYPES

Debit this account with all leave taken. Leave includes vacation, sick, paid holiday, military and jury duty. Saturdays and Sundays will not be coded to this account. The only time Saturday and Sunday would be coded would be for overtime pay.

When on vacation, sick, military or jury duty, and a holiday comes on a weekday, that holiday is coded as a paid holiday. When a Saturday or Sunday is a holiday and a Friday or a Monday is given in lieu of the actual holiday, that Friday or Monday is coded as a charge to paid holiday.

AREA NUMBER: Maintenance area for maintenance personnel. Construction area for those working on rights-of-way, preliminary engineering and construction engineering. (Do not use Financial Area Number in any case.)

CLASS NUMBER: Not used

PROJECT NUMBER: Use the account number which describes the cost account to which an employee's time is normally charged. Example:

Maintenance - 4030

Administration - 4000

Engineering Personnel:

Preliminary Engineering - 9102

Construction Engineering - 9402

Rights-of-Way - 9202

AGREEMENT NUMBER: Not used

UNIT NUMBER: Not used

PAYROLL OVERHEAD - Continued

ACCOUNT NUMBER 2002 (OLD C-14)

LEAVE TAKEN - ALL TYPES

WORK NUMBER: Not used

ACCOUNT NUMBER: 2002

COMMODITY NUMBER: Use proper commodity number as assigned to commodity code for the particular type of leave

HANDLING CHARGE RECEIPTS

ACCOUNT NUMBER 3080 Income

Various types of work are done for outside agencies by the State Highway Commission and in order to properly charge for a portion of the expense of handling materials, a flat 10 percent charge is added to materials used for that agency's work.

The 10 percent handling charge will not be added to the following items:

1. Labor Charges
2. Equipment Rental or Equipment Hire
3. Oil Mix
4. Personal Expense
5. Gravel if sold at $2.25 per cubic yard. If gravel is sold at a lesser unit price, the 10 percent handling charge must be added.
6. Monthly journal vouchers will be made debiting the specific account receivable with the 10 percent handling charge. The total handling charges for all accounts receivable will be credited to the Handling Charge Receipts Account.

HANDLING CHARGE (CREDIT)

AREA NUMBER: 0070

CLASS NUMBER: Not used

PROJECT NUMBER: Not used

AGREEMENT NUMBER: Not used

UNIT NUMBER: Not used

WORK NUMBER: Not used

ACCOUNT NUMBER: 3080

ACCOUNT NUMBER 3080

HANDLING CHARGES (CREDIT) - Cont.

COMMODITY NUMBER: 846

ACCOUNTS RECEIVABLE (DEBIT)

AREA NUMBER: Area in which work was performed

CLASS NUMBER: Not used

PROJECT NUMBER: Accounts Receivable number assigned by Accounting Office.

AGREEMENT NUMBER: Not used

UNIT NUMBER: Not used

WORK NUMBER: Not used

ACCOUNT NUMBER: 1200

COMMODITY NUMBER: 951

GENERAL ADMINISTRATION

ACCOUNT NUMBER 4000 (OLD C-01)

This account is used to record administrative charges incurred by executive and general administration personnel.

EXECUTIVE ADMINISTRATION

AREA NUMBER	PROJECT NUMBER	ACCOUNT NUMBER	ASSIGNED TO
0001	0001	4000	State Highway Engineer
0001	0002	4000	Secretary to Chief Engineer
0001	0003	4000	Asst. To State Hwy. Engineer
0002	0001	4000	Deputy State Highway Engineer
0006	0001	4000	Public Information Section
0010	0001	4000	Commission Chairman - Sorrells
0010	0002	4000	Commission Vice Chairman - Halverson
0010	0003	4000	Commission Member - Nass
0010	0004	4000	Commission Member - James
0010	0005	4000	Commission Member - Gosman
0010	0006	4000	Commission General Expense
0010	0007	4000	Commission Member - Kitchingman
0011	0001	4000	Highway Attorney's and Staff
0012	0001	4000	Governor's Office
0013	0001	4000	Commission Secretary

GENERAL ADMINISTRATION

AREA NUMBER	PROJECT NUMBER	ACCOUNT NUMBER	ASSIGNED TO
0014	0001	4000	Personnel Division
0014	0002	4000	Safety Director
0014	0003	4000	Asst. Safety Director
0014	0004	4000	Safety Director's Staff
0016	0001	4000	Training-in-Service Section
0020	0001	4000	Administrative Branch
0024	0001	4000	Office Service Division
0025	0001	4000	Data Procession Division
0028	0001	4000	Highway Maps
0029	0001	4000	General Administration

ACCOUNT NUMBER 4000 (OLD C-01)

AREA NUMBER	PROJECT NUMBER	ACCOUNT NUMBER	ASSIGNED TO
0037	0001	4000	Project Control Division
0070	0001	4000	Accounting Division
0090	0001	4000	Maintenance Division Headquarters
0091	0001	4000	Helena Equipment Section - Office
1000	0001	4000	Missoula Administrative District
2000	0001	4000	Butte Administrative District
3000	0001	4000	Great Falls Administrative District
4000	0001	4000	Glendive Administrative District
5000	0001	4000	Billings Administrative District
6000	0001	4000	Lewistown Administrative District

AREA NUMBER: See breakdown above

CLASS NUMBER: Not used

PROJECT NUMBER: See breakdown above

AGREEMENT NUMBER: Not used

UNIT NUMBER: Not used

WORK NUMBER: Not used

ACCOUNT NUMBER: See breakdown above

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

CONSTRUCTION ENGINEERING ADMINISTRATIVE SUPERVISION

ACCOUNT NUMBER 4010 (OLD C-07) Expense

This account is used to record administrative charges made in division offices by construction engineers and their clerical staff. This account is used only when a charge cannot be made to a preliminary engineering, rights-of-way, of construction project.

Coding for this account will be as follows:

AREA NUMBER	ACCOUNT NUMBER	ASSIGNED TO
1130	4010	Missoula
1230	4010	Kalispell
2130	4010	Butte
2230	4010	Bozeman
3130	4010	Great Falls
3230	4010	Havre
4130	4010	Glendive
4230	4010	Wolf Point
5130	4010	Billings
5230	4010	Miles City
6130	4010	Lewistown

AREA NUMBER: See Above

CLASS NUMBER: Not used

PROJECT NUMBER: Not used

AGREEMENT NUMBER: Not used

UNIT NUMBER: Not used

WORK NUMBER: Not used

ACCOUNT NUMBER: 4010

ACCOUNT NUMBER 4010 (OLD C-07)

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

MAINTENANCE SUPERVISION

ACCOUNT NUMBER 4020 (OLD C-20) Expense

Supervisory maintenance charges and those portions of field office charges, relating to maintenance, are charged to this account.

The following coding will be used:

AREA NUMBER	ACCOUNT NUMBER	ASSIGNED TO
1120	4020	Missoula
1220	4020	Kalispell
2120	4020	Butte
2220	4020	Bozeman
3120	4020	Great Falls
3220	4020	Havre
4120	4020	Glendive
4220	4020	Wolf Point
5120	4020	Billings
5220	4020	Miles City
6120	4020	Lewistown

AREA NUMBER: As above

CLASS NUMBER: Not used

PROJECT NUMBER: Not used

AGREEMENT NUMBER: Not used

WORK NUMBER: Not used

ACCOUNT NUMBER: 4020

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transection will be entered in this field.

ACCOUNT NUMBER 4020 (OLD C-20)

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

ACCOUNT NUMBER 4030 (OLD C-22 & C-25)

Field maintenance charges for all systems will be coded to this account.

AREA NUMBER: Maintenance area in which work is done.

CLASS NUMBER: This field will be used to designate the Roadway System.

- 01 - Primary
- 03 - Secondary
- 06 - Primary roads used as Frontage roads
- 07 - Newly constructed Frontage Roads
- 08 - Interstate

PROJECT NUMBER: First and second digits designate the county in which charges are incurred. Counties are numbered alphabetically 01 to 56. Example: Beaverhead -- 01, Lewis and Clark -- 25, etc.

Third digit designates the main section of highway within the county.

Fourth digit may indicate a special cost study section. For example: Number 3 -- city section, number 5 -- forest highway, etc. (See list on following pages for Maintenance Section Numbers.)

AGREEMENT NUMBER: This field is used to assign special maintenance and betterment numbers. No agreement number is to be used for general maintenance. For example: Numbers 01 to 19 are used for special maintenance. Numbers run consecutively for each section. The first special maintenance job will be numbered 01, the second - 02, etc. to 19.

ACCOUNT NUMBER 4030 (OLD C-22 & C-25)

AGREEMENT NUMBER: (Cont.) Numbers 21 to 29 are used for betterments. Numbers run consecutively for each section. The first betterment will be numbered 21, the second 22, etc.

UNIT NUMBER: Not used

WORK NUMBER:

Surface operations:

01 - Dirt surfaces

02 - Gravel surfaces

03 - Concrete surfaces

04 - Oiled surfaces

Shoulders, drainage and roadside:

10 - Brush cutting and burning

11 - Shoulders & approaches

12 - Slopes and ditches & culverts under 16 feet

13 - Sidewalk and footpaths

14 - Rights-of-way and station markers

15 - Rights-of-way fence

16 - Slide removal and washout repairs and flood damage

17 - Weed control, chemical

18 - Weed control, mowing and burning

19 - Seeding

20 - Aerial or ground photography

Structures:

21 - Minor structures

22 - Bridges over 20 feet

23 - Underpasses

24 - Riprap, jetties, retaining walls, etc.

25 - Concrete curbing and medians

Traffic Service:

31 - Guard rail and guide posts

ACCOUNT NUMBER 4030 (OLD C-22 & C-25)

WORK NUMBER: (Cont.)

Traffic Service - Continued

32 - Signs

33 - Signals

34 - Historic markers

35 - Traffic lines

36 - Roadside tables and camp sites

37 - Detours

38 - Lights and lighting

39 - Delineator replacements

40 - Sign vandalism

41 - Snow removal

42 - Snow fence

43 - Sanding icy surfaces

44 - Chemical treatment of icy surfaces

45 - Beautification projects

46 - Littering of highways

47 - Other traffic Service Expenses

48 - Rest areas

Field Maintenance Overhead:

51 - Rental, light, heat, power, telephone

52 - Heat for road oil tanks

53 - Fence erection and repair

54 - Water wells

55 - Insurance premiums

56 - Improvements tax

57 - Weighing

58 - Maintenance of yards

59 - Patronage dividends

Grading and Gravelling:

61 - Preparation of Roadway

62 - Gravel, cost on roadway including haul

63 - Traffic control

64 - Other - including processing, rolling, etc.

ACCOUNT NUMBER 4030 (OLD C-22 & C-25)

WORK NUMBER: (Cont.)

Oiling - Plant Mix - Road Mix - Tight Blade, Etc.

71 - Gravel, cost on roadway including haul

72 - Road Oil, Cost on roadway including application

73 - Traffic control

74 - Other - Including processing, rolling, etc.

Oiling - Penetration

81 - Gravel, cost on roadway including haul

82 - Road oil, cost on roadway including application.

83 - Traffic control

84 - Other - including rolling, etc.

Oiling Seal

91 - Gravel, cost on roadway including haul

92 - Road Oil, cost on roadway including application

93 - Traffic control

94 - Other, including rolling, etc.

ACCOUNT NUMBER: 4030

COMMODITY NUMBER: Use the proper commodity number as assigned in commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

ACCOUNT NUMBER 4030 (OLD C-22 & C-25)

Coding to be used in Class Number and Project Number Columns

CLASS NO.	PROJ. NO.	HIGHWAY DESIGNATION	DESCRIPTION
BEAVERHEAD COUNTY			
08	0110	I 15	Montana - Idaho line to Lima
* 01	0110	U.S. 91	Lima to Armstead
01	0120	Mont. 43	Jct. with U.S. 91 at Divide to Deer Lodge Co. line.
01	0130	Mont. 43	Deer Lodge Co. Line to Wisdom
01	0140	Mont. 41	Dillon to Madison Co. Line
* 01	0150	U.S. 91	Armstead to Silver Bow Co. Line
01	0160	Mont. 43	Wisdom West
01	0170	Mont. 43	
BIG HORN COUNTY			
* 01	0210	U.S. 87	Wyoming State Line to 6.0 miles south of Crow Agency
08	0210	I 90	6.0 miles south of Crow Agency to Hardin
01	0220	U.S. 212	Jct. U.S. 87 Crow Agency to Rosebud Co. Line
01	0230	Mont. 47	Jct. U.S. 87 Hardin to Yellowstone Co. Line
* 01	0240	U.S. 87	Yellowstone Co. Line to Crow Agency
BLAINE COUNTY			
01	0310	U.S. 2	Hill Co. Line to Phillips Co. Line
03	0320	FAS 376	Phillips Co. Line to Hayes Approach
03	0310	FAS 376	Hayes Approach to Jct. U.S. 2 near Fort Belknap
BROADWATER COUNTY			
01	0410	U.S. 12 & Mont. 287	Lewis and Clark Co. Line to Toston
01	0420	U.S. 12	Townsend East 11.62 Miles
01	0430	U.S. 12	11.62 Miles East of Townsend to Meagher Co. Line.
01	0440	Mont. 287	Toston to Jct. U.S. 10 at Three Forks Wye

ACCOUNT NUMBER 4030 (OLD C-22 & C-25)

CLASS NO.	PROJ. NO.	HIGHWAY DESIGNATION	DESCRIPTION
BROADWATER COUNTY (Cont.)			
01	0430	U.S. 12	11.62 Miles East of Townsend to Meagher Co. Line
01	0440	Mont. 287	Toston to Jct. U.S. 10 at Three Forks Wye
CARBON COUNTY			
01	0510	U.S. 310	Wyoming State Line to Laurel
03	0510	FAS 397 - 308	Wyoming State Line to Bridger
01	0520	U.S. 212	8.0 miles south of Red Lodge to Jct. 310 Rockvale
CARTER COUNTY			
01	0610	U.S. 212	Wyoming State Line south of Alzada to Powder River Co. Line
01	0620	Mont. 7	Ekalaka to Fallon Co. Line
CASCADE COUNTY			
01	0710	U.S. 87 & 89	Great Falls to Judith Basin Co. Line
* 01	0720	U.S. 91	Vaughn Jct. to Teton Co. Line
* 01	0730	U.S. 91	Lewis & Clark Co. Line to Great Falls
08	0730	I 15	Hardy Creek to Ulm
01	0740	Mont. 20	Lewis & Clark Co. Line to Jct. U.S. 89 Sun River
01	0750	U.S. 89	Meagher Co. Line to Jct. U.S. 87 Armington
* 01	0770	U.S. 89	Vaughn Jct. to Teton Co. Line
08	0770	I 15	Great Falls to Vaughn Jct.
01	0780	U.S. 87	Great Falls to Choteau Co. Line
CHOUTEAU COUNTY			
01	0810	U.S. 87	Cascade Co. Line to Loma
01	0820	U.S. 87	Loma to Hill Co. Line

ACCOUNT NUMBER 4030 (OLD C-22 & C-25)

CLASS NO.	PROJ. NO.	HIGHWAY DESIGNATION	DESCRIPTION
CUSTER COUNTY			
01	0910	U.S. 10	Miles City to Prairie Co. Line
08	0910	I 94	Rosebud Co. Line to Miles City
01	0920	U.S. 312	Powder River Co. Line to Miles City
01	0930	U.S. 12	Jct. U.S. 10 E. Miles City to Fallon Co. Line
01	0940	Mont. 22	Miles City to Garfield Co. Line
DANIELS COUNTY			
01	1010	Mont. 5	Scobey to Sheridan Co. Line
01	1020	Mont. 13	Roosevelt Co. Line to Scobey
01	1030	Mont. 13	Scobey to Canadian Line
DAWSON COUNTY			
* 01	1110	U.S. 10	Prairie Co. Line to Wibaux Co. Line
01	1120	Mont. 16	Jct. U.S. 10 Glendive to Richland Co. Line
01	1130	Mont. 20 S	Jct. U.S. 10 Glendive to McCone Co. Line
01	1140	Mont. 20	McCone Co. Line to Richland Co. Line
DEER LODGE COUNTY			
01	1210	U.S. 10 A	Granite Co. Line to Intersection of U.S. 10 at Crackerville
* 01	1220	U.S. 10	Silver Bow Co. Line to Powell Co. Line
01	1230	Mont. 43	Beaverhead Co. Line to Silver Bow Co. Line
01	1240	Mont. 48	Jct. U.S. 10A East to Anaconda to Jct. U.S. 10 Warm Springs
FALLON COUNTY			
01	1310	U.S. 12	Dakota State to six miles West of Plevna
01	1320	Mont. 7	Carter Co. Line to Wibaux Co. Line
01	1330	U.S. 12	Custer - Fallon Co. Line & a point six miles West of Plevna
FERGUS COUNTY			
01	1410	U.S. 87 & Mont. 20	Judith Basin Co. Line to Petroleum Co. Line
01	1420	U.S. 87	Musselshell Co. Line to Grass Range

ACCOUNT NUMBER 4030 (OLD C-22 & C-25)

CLASS NO.	PROJ. NO.	HIGHWAY DESIGNATION	DESCRIPTION
FERGUS COUNTY (Cont.)			
01	1430	Mont. 19E	Grass Range to Phillips Co. Line
01	1440	Mont. 19	Wheatland Co. Line to Jct. U.S. 87 Eddies Corner
01	1450	Mont. 19	Lewistown to Jct. Mont. 19E East of Roy
FLATHEAD COUNTY			
01	1510	U.S. 2	Lincoln Co. Line to Kalispell
03	1510	FAS 208	Jct. Mont. 35 North of Big Fork
01	1520	U.S. 93	Lake Co. Line to Lincoln Co. Line
03	1520	FAS 326	Lake Co. Line to Jct. Mont. 35 North of Big Fork
01	1530	Mont. 40	Jct. U.S. 93 near Whitefish to Jct. U.S. 2 Columbia Falls
01	1540	Mont. 35	Lake Co. Line to Jct. U.S. 2 East of Kalispell
01	1550	U.S. 2	Kalispell to Glacier Co. Line to Summit
01	1560		Hungry Horse Dam - Spur
GALLATIN COUNTY			
* 01	1610	U.S. 10	Logan to Park Co. Line
03	1610	FAS 289	Madison Co. Line to Jct. U.S. 191
01	1620	U.S. 191	Montana - Idaho Line to Yellowstone Park boundary North to Duck Creek
03	1620	FAS 291	Jct. U.S. 191 South to Jct. U.S. 10 at Belgrade
03	1630	FAS 499	Duck Creek to Madison Co. Line
01	1640	U.S. 191	North Park Boundary to Bozeman
01	1650	U.S. 191	Yellowstone Park Section
GARFIELD COUNTY			
01	1710	Mont. 20	Petroleum Co. Line to 20.8 miles East of Jordan

ACCOUNT NUMBER 4030 (OLD C-22 & C-25)

CLASS NO.	PROJ. NO.	HIGHWAY DESIGNATION	DESCRIPTION
GARFIELD COUNTY - Cont.			
01	1720	Mont. 22	Rosebud Co. North 29.5 miles
01	1740	Mont. 20	20.8 Miles East of Jordan to McCone Co. Line
01	1750	Mont. 22	29.5 Miles North of Rosebud Co. Line to Jct. with Mont. 20 near Jordan
GLACIER COUNTY			
01	1810	U.S. 2	East Glacier to Toole County Line
01	1820	U.S. 89 & Mont. 49	East Glacier to Canadian Line
01	1830	U.S. 89	12.1 Miles North of Pondera Co. Line to Kiowa Jct.
01	1831	U.S. 89	Pondera County Line, 12.1 Miles North
01	1840	U.S. 2	Flathead Co. Line to East Glacier
GOLDEN VALLEY			
01	1910	U.S. 12	Wheatland Co. Line to Musselshell Co. Line
01	1920	Mont. 3	Yellowstone Co. Line to Jct. of U.S. 12 at Lavina
GRANITE COUNTY			
* 01	2010	U.S. 10 & 12	Missoula Co. Line to Powell Co. Line
01	2020	U.S. 10A	Deer Lodge Co. Line to Drummond
01	2030	Mont. 38	Ravalli Co. Line to Jct. with U.S. 10A North of Phillipsburg
HILL COUNTY			
01	2110	U.S. 2	Liberty Co. Line to Blaine Co. Line
01	2120	U.S. 87	Chouteau Co. Line to Jct. U.S. 2 West of Havre
JEFFERSON COUNTY			
* 01	2210	U.S. 91	Silver Bow Co. Line to Boulder
03	2220	FAS 401	Jct. Mont. 41 to Jct. of U.S. 10 at Whitehall
* 01	2220	U.S. 10	Silver Bow Co. Line to Sappington Jct.

ACCOUNT NUMBER 4030 (OLD C-22 & C-25)

CLASS NO.	PROJ. NO.	HIGHWAY DESIGNATION	DESCRIPTION
JEFFERSON COUNTY - Cont.			
* 01	2230	U.S. 10	Sappington Jct. to Three Forks Wys
* 01	2240	U.S. 91	Boulder to Lewis and Clark Co. Line
JUDITH BASIN COUNTY			
01	2310	U.S. 87	Geyser to point 10.1 miles West of Fergus Co. Line
01	2320	U.S. 87	Cascade Co. Line to Geyser
01	2330	U.S. 87	10.1 Miles West of Fergus Co. Line to Fergus County Line
LAKE COUNTY			
01	2410	U.S. 93	Missoula Co. Line to Jct. Mont. 35 East of Polson
03	2410	FAS 209	Missoula Co. Line to Lake Co. Line
01	2420	Mont. 28	Sanders Co. Line to Jct. U.S. 93 near Elmo
01	2430	U.S. 93	Jct. Mont. 35 East of Polson to Flathead Co. Line
01	2440	Mont. 35	Jct. U.S. 93 East of Polson to Flathead County Line
LEWIS AND CLARK COUNTY			
* 01	2510	U.S. 91	Jefferson Co. Line to Sieben
01	2512	U.S. 12	Prospect Ave. - Helena
01	2520	U.S. 12	Powell Co. Line to Jefferson Co. Line
01	2530	Mont. 21	Jct. Mont. 287 East of Augusta to Jct. Mont. 20 at Simms
01	2540	Mont. 287	Jct. U.S. 91 Wolf Creek to Teton Co. Line
01	2550	Mont. 20	Powell Co. Line to Cascade Co. Line
* 01	2560	U.S. 91	Sieben to Cascade Co. Line

ACCOUNT NUMBER 4030 (OLD C-22 & C-25)

CLASS NO.	PROJ. NO.	HIGHWAY DESIGNATION	DESCRIPTION
LIBERTY COUNTY			
01	2610	U.S. 2	Toole Co. Line to Hill Co. Line
LINCOLN COUNTY			
01	2710	U.S. 2	Idaho State Line to Libby
01	2720	U.S. 93	Flathead Co. Line to Canadian Line
01	2730	Mont. 37	Libby to Jct. U.S. 93 North of Eureka
01	2740	U.S. 2	Libby to Flathead County Line
McCONE COUNTY			
01	2810	Mont. 20	Garfield Co. Line to Dawson Co. Line
01	2820	Mont. 13	20.9 Miles North of Circle to Roosevelt Co. Line
01	2830	Mont. 13	Circle to 20.9 Miles North
01	2840	Mont. 24	Division or Area Line to Valley Co. Line
01	2850	Mont. 24	Jct. Mont. 20 Van Norman to Div. 402 Boundary
01	2860	Mont. 20	Jct. Mont. 20 S near Circle to Dawson Co. Line
MADISON COUNTY			
01	2910	Mont. 287	Idaho State Line to Ennis
03	2910	FAS 289	Norris to Gallatin Co. Line
01	2920	Mont. 287	Granite Creek to Jct. U.S. 10
03	2920	FAS 499	Gallatin Co. Line to Jct. 287
01	2930	Mont. 41	Beaverhead Co. Line to Jct. Mont. 34, Twin Bridges

ACCOUNT NUMBER 4030 (OLD C-22 & C-25)

CLASS NO.	PROJ. NO.	HIGHWAY DESIGNATION	DESCRIPTION
MADISON COUNTY (Cont.)			
01	2940	Mont. 287	Ennis to Granite Creek
01	2950	Mont. 287	Ennis to Jct. U.S. 10 at Sappington
MEAGHER COUNTY			
01	3010	U.S. 89	Park Co. Line to 3.4 Miles South of Cascade Co. Line
01	3020	U.S. 12	Jct. U.S. 89 East of White Sulphur Springs to Wheatland Co. Line
01	3030	U.S. 12	Broadwater Co. Line to Jct. U.S. 89 South of White Sulphur Springs
01	3040	U.S. 89	3.4 Miles South of Cascade Co. Line to Cascade Co. Line
MINERAL COUNTY			
* 01	3110	U.S. 10	Idaho State Line to St. Regis
* 01	3120	U.S. 10	St. Regis to Missoula Co. Line
MISSOULA COUNTY			
* 01	3210	U.S. 10	Mineral Co. Line to Granite Co. Line
03	3210	FAS 209	Jct. Mont. 20 at Clearwater to Lake Co. Line
01	3220	U.S. 93	Jct. U.S. 10 West of Missoula to Lake Co. Line
01	3230	Mont. 20	Jct. U.S. 10 Bonner to Powell Co. Line
01	3240	U.S. 93	Ravalli Co. Line to Missoula
03	3250	U.S. 12	Idaho State Line to Lolo
MUSSELSHELL COUNTY			
01	3310	U.S. 87	Yellowstone Co. Line to Jct. U.S. 12 South of Roundup
01	3320	U.S. 12	Roundup to Rosebud Co. Line
01	3330	U.S. 89	Roundup to Petroleum Co. Line

ACCOUNT NUMBER 4030 (OLD C-22 & C-25)

CLASS NO.	PROJ. NO.	HIGHWAY DESIGNATION	DESCRIPTION
MUSSELSHELL COUNTY (Cont.)			
01	3340	U.S. 12	Golden Valley Co. Line to Roundup
PARK COUNTY			
01	3410	U.S. 10	Gallatin Co. Line to Sweet Grass Co. Line
08	3410	I 90	3 Miles West of Livingston to Sweet Grass Co. Line
01	3420	U.S. 89	Gardiner to Livingston
01	3430	U.S. 89	Jct. U.S. 10 at Mission to Meagher Co. Line.
PETROLEUM COUNTY			
01	3510	Mont. 20	Fergus Co. Line to Garfield Co. Line
03	3510	FAS 244	Jct. U.S. 87 South of Grass Range to Jct. Mont. 20 at Winnett
PHILLIPS COUNTY			
01	3610	U.S. 2	Blaine Co. Line to Valley Co. Line
01	3620	Mont. 19	30.2 Miles North of Fergus Co. Line
01	3630	Mont. 19	Fergus Co. Line, 30.2 Miles North
03	3610	FAS 376	Jct. Mont. 19 to Blaine Co. Line
PONDERA COUNTY			
* 01	3710	U.S. 91	Teton Co. Line to 2 Miles South of Conrad
01	3720	U.S. 87	Teton Co. Line to Glacier Co. Line
* 01	3730	U.S. 91	2 Miles South of Conrad to Toole Co. Line
POWDER RIVER COUNTY			
01	3810	U.S. 212 & 312	Carter Co. Line to Custer Co. Line
01	3820	U.S. 212	Rosebud Co. Line to Jct. of U.S. 312 West of Broadus

ACCOUNT NUMBER 4030 (OLD C-22 & C-25)

CLASS NO.	PROJ. NO.	HIGHWAY DESIGNATION	DESCRIPTION
POWELL COUNTY			
* 01	3910	U.S. 10	Deer Lodge Co. Line to Garrison
01	3920	U.S. 12	Avon to Lewis and Clark Co. Line
01	3930	Mont. 20	Missoula Co. Line to Jct. Secondary 271
08	3940	U.S. 10	Granite Co. Line to Garrison
01	3950	Mont. 20	Jct. 271 Secondary to Lewis and Clark Co. Line
01	3960	U.S. 12	Garrison to Avon
PRAIRIE COUNTY			
* 01	4010	U.S. 10	Custer Co. Line to Dawson Co. Line
RAVALLI COUNTY			
01	4110	U.S. 93	Idaho State Line to Hamilton
01	4120	Mont. 38	Jct. U.S. 93 S of Hamilton to Granite Co. Line
01	4130	U.S. 93	Hamilton to Missoula Co. Line
RICHLAND COUNTY			
01	4210	Mont. 16	Dawson Co. Line to Jct. Mont. 20 South of Sidney
01	4220		Jct. U.S. 2 at Culbertson to Sioux Pass
01	4230	Mont. 23	Jct. Mont. 16 S. of Sidney to North Dakota State Line
01	4240	Mont. 16	Sidney to Sioux Pass
01	4250	Mont. 20	Dawson Co. Line to Jct. Mont. 16 South of Sidney
01	4260	Mont. 20	Sidney to North Dakota State Line
ROOSEVELT COUNTY			
01	4310	U.S. 2	Valley Co. Line to Poplar
01	4310	Mont. 13 W	Wolf Point to McCone Co. Line
01	4320	Mont. 16	Richland Co. Line to Sheridan Co. Line

ACCOUNT NUMBER 4030 (OLD C-22 & C-25)

CLASS NO.	PROJ. NO.	HIGHWAY DESIGNATION	DESCRIPTION
ROOSEVELT COUNTY (Cont.)			
01	4330	Mont. 13	McCone Co. Line to Daniels Co. Line
01	4340	U.S. 2	Poplar to North Dakota State Line
ROSEBUD COUNTY			
* 01	4410	U.S. 10	Treasure Co. Line to Custer Co. Line
01	4420	U.S. 12	Musselshell Co. Line to Forsyth
01	4430	U.S. 212	Big Horn Co. Line to Powder River Co. Line
SANDERS COUNTY			
01	4510	U.S. 10A	Idaho State Line to Thompson Falls
01	4520	Mont. 28	Plains to Flathead Co. Line
01	4530	U.S. 10A	Thompson Falls to Jct. U.S. 93 Ravalli
SHERIDAN COUNTY			
01	4610	Mont. 16	Roosevelt Co. Line to Daniels Co. Line
03	4610	FAS 256	Plentywood to Canadian Line
01	4620	Mont. 5	Jct. Mont. 16 E. of Plentywood to No. Dak. State Line
SILVER BOW COUNTY			
* 01	4710	U.S. 10	Deer Lodge Co. Line to Jefferson Co. Line
* 01	4720	U.S. 91	Butte to Jefferson Co. Line (North)
* 01	4730	U.S. 91	Beaverhead Co. Line to Jct. U.S. 10 near Nissler
STILLWATER COUNTY			
* 01	4810	U.S. 10	Sweet Grass Co. Line to Yellowstone Co. Line

ACCOUNT NUMBER 4030 (OLD C-22 & C-25)

CLASS No.	PROJ. No.	HIGHWAY DESIGNATION	DESCRIPTION
SWEET GRASS COUNTY			
* 01	4910	U.S. 10	Park Co. Line to Stillwater Co. Line
01	4920	Mont. 19	Jct. U.S. 10 at Big Timber to Wheatland Co. Line
TETON COUNTY			
01	5010	U.S. 89	Cascade Co. Line to Pondera Co. Line
* 01	5020	U.S. 91	Cascade Co. Line to Pondera Co. Line
01	5030	Mont. 287	Lewis & Clark Co. Line to Jct. U.S. 89 in Choteau
TOOLE COUNTY			
01	5110	U.S. 2	Glacier Co. Line to Liberty Co. Line
* 01	5120	U.S. 91	Pondera Co. Line to Canadian Line
TREASURE COUNTY			
* 01	5210	U.S. 10	Yellowstone Co. Line to Rosebud Co. Line
VALLEY COUNTY			
01	5310	U.S. 2	Phillips Co. Line to Glasgow
03	5310	FAS 249	Fort Peck to Jct. U.S. 2 near Nashua
01	5320	Mont. 24	McCone Co. Line to Glasgow
01	5330	U.S. 2	Glasgow to Roosevelt Co. Line
WHEATLAND COUNTY			
01	5410	U.S. 12	Meagher Co. Line to Golden Valley Co. Line
01	5420	Mont. 19	Sweet Grass Co. Line to Harlowton
01	5430	Mont. 19	Harlowton to Fergus Co. Line

ACCOUNT NUMBER 4030 (OLD C-22 & C-25)

CLASS NO.	PROJ. NO.	HIGHWAY DESIGNATION	DESCRIPTION
WIBAUX COUNTY			
* 01	5510	U.S. 10	Dawson Co. Line to North Dakota State Line
01	5520	Mont. 7	Fallon Co. Line to Jct. U.S. 10 at Wibaux
YELLOWSTONE COUNTY			
08	5610	U.S. 10	Stillwater Co.Line to Billings
01	5620	U.S. 87	Jct. U.S. 10 East of Billings to Musselshell Co. Line
* 01	5630	U.S. 87	Billings to Big Horn Co. Line
01	5640	U.S. 10	Billings to Treasure Co. Line
01	5650	Mont. 3	Billings to Golden Valley County Line
01	5660	Mont. 47	Big Horn Co. Line to Jct. U.S. 10 East of Custer

WORK DONE FOR COUNTIES, CITIES, ETC.

58 -- Last 2 digits of project number will indicate county where work is being performed.

* Class numbers to be changed to 08 as Interstate Projects are completed.

MOTOR FUEL AND ROAD OIL STORAGE FACILITY REPAIRS

ACCOUNT NUMBER 4040 (OLD 45-46)

Labor and materials used for repairing motor fuel and road oil storage facilities will be charged to this account.

AREA NUMBER:	Maintenance area in which facility is located.
CLASS NUMBER:	Not used
PROJECT NUMBER:	1st. and 2nd. digits indicate county number. 3rd. and 4th. digits indicate the site number within the county.
AGREEMENT NUMBER:	Not used
UNIT NUMBER:	Not used
WORK NUMBER:	01 - Motor Fuel Facility 02 - Road Oil Facility
ACCOUNT NUMBER:	4040
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code mumber as assigned in the unit of measure code.

STATE BETTERMENT PROJECTS

ACCOUNT NUMBER 4050

Labor and materials used on State Betterment Projects, as assigned by the maintenance office, will be coded to this account.

AREA NUMBER: Maintenance area in which work is done.

CLASS NUMBER: This field will be used to designate the Roadway System.

- 01 - Primary
- 03 - Secondary
- 06 - Primary Roads used as Frontage Roads
- 07 - Newly Constructed Frontage Roads
- 08 - Interstate

PROJECT NUMBER: First and second digits designate the county in which charges are incurred. Counties are numbered alphabetically 01 to 56. Example: Beaverhead -- 01, Lewis and Clark --25, etc.

Third digit designates the main sections of highway within the county.

Fourth digit may indicate a special cost study section. For example: number 3 -- city sections, number 5 -- forest highway, etc. (See list on following pages for Maintenance Section Numbers.)

AGREEMENT NUMBER: This field is used to assign betterment numbers. Numbers 21 to 29 are used for betterments. Numbers run consecutively for each section. The first betterment will be numbered 21, the second 22, etc.

UNIT NUMBER: Not used

WORK NUMBER: Use same work numbers as is assigned under the 4030 account.

ACCOUNT NUMBER 4050

ACCOUNT NUMBER: 4050

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

RADIO EQUIPMENT REPAIRS AND OPPERATING COSTS

ACCOUNT NUMBER 4060 Expense

All charges incurred in the repair of radio equipment and radio buildings, and certain operating costs, as defined herein, will be charged to this account. Some of the charges will be salaries of repairmen, subsistence, equipment hire, repair parts, salary of Helena radio operator, etc.

Radio repair will be charged to the assigned radio number except for mobile units which will be grouped by area for charges.

AREA NO.	PROJECT NO.	AGREEMENT NO.	UNIT NO.	DESCRIPTION
0092	0001			Helena Administration
0093	1006	01	08	KOA 564 McDonald Pass - Helena Base
0093	2001	01	04	KOA 67 Helena Control
0093	3001	01	04	KOA 66 McDonald Pass - Repeater
1120	1005	01	08	KOA 556 Missoula Base
1120	2006	01	06	KOU 37 Missoula - Thompson Falls Control
1120	3006	01	06	KOU 38 Clark Peak - Thompson Falls Rptr.
1120	1016	01	06	KOH 469 Clark Peak - Thompson Falls Base
1220	1001	01	06	KOA 552 Big Mountain - Kalispell Base
1220	1019	02	04	KOH 466 Summiy
1220	1024	01	04	KCO 351 Stryker Base
1220	2004	01	04	KON 21 Kalispell - Big Mountain Contr.
1220	3004	01	04	KON 20 Big Mountain - Kalispell Rptr.
2120	1003	01	06	KON 571 Dillon Base
2120	2009	01	06	KFU 80 Butte Control
2120	1007	01	08	KOA 554 Butte Base
2120	3009	01	06	KFU 81 Dillon Repeater
2220	1008	01	08	KOA 555 Bozeman Base
2220	1004	01	06	KOH 467 Duck Creek Base
6120	1018	02	04	KOM 511 Deep Creek Base
3120	1002	01	06	KOA 553 Belt Butte - Great Falls Base
3120	2008	01	04	KBL 29 Great Falls - Belt Butte Contr.
3120	3008	01	04	KBL 28 Belt Butte - Great Falls Rptr.

ACCOUNT NUMBER 4060

AREA NO.	PROJECT NO.	AGREEMENT NO.	UNIT NO.	DESCRIPTION
3220	1027	01	04	KOTT 468 - Shelby Base
3220	1021	02	09	KOB 715 Mount Royal - Havre Base
3220	1028	01	04	KOM 512 - Browning Base
3220	2003	01	04	KOK 29 Havre - Mount Royal Control
3220	3003	01	04	KOK 28 Mount Royal - Repeater
3220	1014	01	03	KOH 468 Shelby - Base
3220	1013	01	03	KOM 512 Browing - Base
4120	1011	01	06	KOC 491 Glendive - Base
4220	1012	01	08	KOE 318 Wolf Point Base
4220	1017	01	06	KOH 470 Saco Base
4220	2007	01	04	KOU 42 Wolf Point - Saco Control
4220	3007	01	04	KOU 41 Saco - Repeater
4220	4001	01	04	KOU 39 Fort Peck - East Relay
4220	4002	01	04	KOU 40 Fort Peck - West Relay
6120	1022	01	04	KBX 610 Missouri River Bridge - Base
6120	1020	02	09	KOB 702 Moccasin Mtn. Lewistown Base
6120	2002	01	04	KOD 38 Lewistown - Moccasin Mt. Control
6120	3002	01	04	KOD 39 Moccasin Mtn. - Repeater
5120	1009	01	08	KOB 648 Billings Base
5120	2005	01	06	KOU 35 Billings - Hardin Control
5120	3005	01	06	KOU 36 Hardin - Repeater
5120	1015	01	06	KOH 465 Hardin - Base
5220	1010	01	08	KOB 649 Miles City - Base
5120	1023	01	04	KBY 953 Crow Agency
0092	1025	01	04	Spare
0092	1026	01	07	HX-H Civil Defense
RADIO MOBILES				
0092	7000			Radio Section
0093	7000			Helena Headquarters

ACCOUNT NUMBER 4060

AREA NO.	PROJECT NO.	AGREEMENT NO.	UNIT NO.	DESCRIPTION
RADIO MOBILES (Cont.)				
1120	7000			Missoula
1220	7000			Kalispell
2120	7000			Butte
2220	7000			Bozeman
3120	7000			Great Falls
3220	7000			Havre
4120	7000			Glendive
4220	7000			Wolf Point
5120	7000			Billings
5220	7000			Miles City
6120	7000			Lewistown
0092	0001			Bureau of Public Roads
0092	0001			Highway Patrol
GROSS VEHICLE WEIGHT - ACCOUNT NUMBER 4250				
0022				Mobile Repair
PLANNING SURVEY - ACCOUNT NUMBER 9602				
0026	3250			Radar Repair
0026	3250			Mobile Repair
0026	3100			Traffic Counters
STATE PARKS - ACCOUNT NUMBER 1200				
0070	0383			Mobile Repair

WORK NUMBER:

01 - Helena Radio Operator
02 - Helena Office Work
03 -
04 -
05 - Utility Lines
06 - Structures
07 - Radio Towers
08 - Minor Road Repairs

ACCOUNT NUMBER 4060

WORK NUMBER: (Cont.)	09 - Miscellaneous 10 - Radio Equipment
ACCOUNT NUMBER:	See previous pages
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.

BUILDING REPAIRS

ACCOUNT NUMBER 4070 (OLD C-47) Expense

Labor and materials used for building repairs will be coded to this account.

Only those items which are classified as Building Repairs will be charged to this account.

AREA NUMBER: Maintenance area in which building is located.

CLASS NUMBER: None

PROJECT NUMBER: The 1st. and 2nd. digits will show the county numbers in which the building is located. The 3rd. and 4th. digits designate sites within the county.

- 01 - 1st. site
- 02 - 2nd. site
- 03 - 3rd. site

AGREEMENT NUMBER:

- 01 - is used to designate the site
- 02 - is used to designate the 1st. building
- 03 - is used to designate the 2nd. building, etc.

UNIT NUMBER: Numbers assigned for each major repair job, $50.00 or more, to be done to a building. 01 will be the first job, 10 will be the tenth repair job on a building. No unit number will be used when using work # 12 or 13, which is Minor Repairs.

WORK NUMBER:

- 01 - Concrete foundations and floors
- 02 - Other structural
- 03 - Electrical
- 04 - Heating
- 05 - Water and sewer

ACCOUNT NUMBER 4070 (OLD C-47)

WORK NUMBER: (Cont.)

06 - Bins, racks, cabinets
07 - Painting
08 - Driveways, fences, trails, roadways
09 - Architectural
10 - Advertising
11 - Landscaping
12 - Minor Repairs - $50.00 or Less
13 - Taxes
14 - Snow removal around buildings
15 - Sewage
16 - Well drilling
97 - Depreciation

ACCOUNT NUMBER: 4070

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

EQUIPMENT REPAIRS

ACCOUNT NUMBER 4080 — Expense

Labor and materials used to repair all equipment, other than automotive equipment, will be coded to this account.

A memorandum, signed by the department head, shall accompany the item which is to be repaired in the maintenance shops. This memorandum will state the nature of the work to be performed and the correct coding to be used for the repair.

AREA NUMBER:	Construction or maintenance area in which equipment is located.
CLASS NUMBER:	Used for Montana Highway Department numbered equipment only.
PROJECT, AGREEMENT AND UNIT NUMBER:	Numbers assigned to the equipment being worked on.
WORK NUMBER:	01 - Laboratory equipment 02 - Photographic equipment 03 - Engineering equipment 04 - Shop tools and shop equipment 05 - Office furniture, fixtures & equipment 06 - Minor maintenance field equipment 97 - Depreciation
ACCOUNT NUMBER:	4080
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.

GASOLINE STORES DISTRIBUTION

ACCOUNT NUMBER 4090 (OLD C-30) Expense

Charges incurred in connection with the distribution of gasoline, motor oil and supplies will be charged to this account.

AREA NUMBER:	Maintenance area in which charges are incurred.
CLASS NUMBER:	Not used
PROJECT NUMBER:	Not used
AGREEMENT NUMBER:	Not used
UNIT NUMBER:	Not used
WORK NUMBER:	Not used
ACCOUNT NUMBER:	4090
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.

INDIRECT EQUIPMENT EXPENSE

ACCOUNT NUMBER 4100 (OLD C-82) Expense

Items charged to this account are:

Labor not chargeable to a particular piece of equipment, heat, light, power, water, gasoline used in cleaning equipment, miscellaneous shop supplies such as rags, soap, towels, sweeping compound, etc., oxygen acetylene, Miscellaneous equipment supplies, such as nuts, bolts, screws, cotter keys, etc., when purchased in quantities.

AREA NUMBER:	Maintenance area in which charges are incurred.
CLASS NUMBER:	Not used
PROJECT NUMBER:	Not used
AGREEMENT NUMBER:	Not used
UNIT NUMBER:	Not used
WORK NUMBER:	Not used
ACCOUNT NUMBER:	4100
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.

DIRECT EQUIPMENT EXPENSE

ACCOUNT NUMBER 4110 (OLD C-83) Expense

Equipment expense, except gasoline and motor oil, incurred in the operation or repair of a specific piece of automotive equipment is charged to this account. Expense items included in this account are: equipment insurance, depreciation, repair parts, supplies, materials, and labor. Supplies and materials may be purchased directly or taken from stores for a specific piece of equipment. Equipment is numbered when purchased.

AREA NUMBER: Use maintenance area in which equipment is located.

CLASS NUMBER: This field is used to designate types of equipment. (See following pages for assigned numbers.)

PROJECT NUMBER: Montana Highway Department equipment suffix numbers are entered in this field.

AGREEMENT NUMBER: Not used

UNIT NUMBER: Not used

WORK NUMBER: Not used

ACCOUNT NUMBER: 4110

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

ACCOUNT NUMBER 4110 (OLD C-83)

CLASS NUMBER	DESCRIPTION
00	Passenger Cars
01	Jeeps - 1/4 Ton
11	Pickups
12	Suburban Sedans & Station Wagons
12	Suburbans, Utility Body
13	Commercial Sedans
14	Stake Body & Platform
15	Cargo - 4 wheel drive trucks
19	International (S-120) Pickup
21	2 ton, 4-wheel drive truck
22	2 - 3 ton 4-wheel drive truck
23	3 - 4 ton 4-wheel drive truck
24	4 - 5 ton 4-wheel drive truck
25	5 - 6 ton 4-wheel drive truck
26	6 - 71/2 ton 4-wheel drive truck
27	3 - 4 ton 6-wheel drive truck
28	2 ton 2-wheel drive dump truck
28	2 ton 2-wheel drive stake truck
28	2 ton 2-wheel drive chassis truck
29	3 ton 2-wheel drive (All types) truck
29	5 ton 2-wheel drive (All types) truck
30	Motor Patrols light, single drive
30	Motor Patrols Heavy, single drive
30	Motor Patrols Tandem & 4-wheel drive
31	Rollers, 3 ton tractor type

ACCOUNT NUMBER 4110 (OLD C-83)

CLASS NUMBER	DESCRIPTION
31	Rollers, 6 ton tractor type
31	Rollers, 9 ton tractor type
32	Brooms, Tractor type
32	Sweeper, Rotary type
32	Tractor, Light Duty
32	Loaders, Tractor type 3/8 & 1/3 cubic yards
32	Loaders, Tractor type 1/2 cubic yard
32	Loaders, Tractor type 5/8 cubic yard
32	Loaders, Tractor type 3/4 cubic yard
32	Loaders, Tractor type 1 cubic yard
32	Loaders, Tractor type 1 1/8 cubic yard
32	Tractors with Loader 1 1/4 cubic yard
33	Mowers, Tractor Type
33	Mowers & Loaders Tractor Type
34	Shovels, Gasoline 1/4 cubic yard
34	Shovels, Gasoline 3/8 cubic yard
34	Shovels, Gasoline 1/2 cubic yard
34	Shovels, Gasoline 3/4 cubic yard
35	Tractors, Crawler Type 55-65 HP
35	Tractors, Crawler Type 65 HP and over
36	Force Feed Loader, Tractor Type
37	Pulvi Mixers - Self Propelled
38	Chip Spreader - Self Propelled

ACCOUNT NUMBER 4110 (OLD C-83)

CLASS NUMBER	DESCRIPTION
40	Graders, Pull Type
41	Rollers, Pull Type
41	Rollers, Pull Type Pneumatic
42	Brooms, Pull Type Mechanical
42	Brooms, Pull Type Powered
44	Team Patrols, Pull Type
49	Scarifier, Pull Type
49	Pulvi Mixers, Pull Type
50	Snow Plows, One-Way Rigid
51	Snow Plows, One-Way Reversible
52	Snow Plows, "V" Type, Light
53	Snow Plows "V" Type, Heavy
54	Snow Plows Rotary Auger Type, Light
54	Snow Plows Rotary Auger Type, Heavy (Old)
54	Snow Plows Rotary Auger Type, Heavy (New)
57	Sand Spreaders
57	Sand Spreaders
57	Salt Spreader
57	Sand Spreaders, Motor Driven
59	Snow Wings
60	Bulldozers
60	Carryall Scraper
60	Dragline attach
60	Power Plants, Crusher
60	Crusher, Gravel

DIRECT EQUIPMENT EXPENSE - Continued

ACCOUNT NUMBER 4110 (OLD C-83)

CLASS NUMBER	DESCRIPTION
61	Trailers, Light hauling
61	Trailers, Light hauling
61	Trailers, Light hauling
61	Trailers, Heavy hauling 8 - 15 ton
61	Trailers, Heavy hauling 15 - 25 ton
61	Trailers, Heavy hauling Over 25 ton
61	Trailer house
62	Distributors, Semi-trailer mounted
62	Boosters, Truck mounted
62	Boosters, Semi-trailer mounted 1500 to 2500 gal.
62	Boosters, Semi-trailer mounted 2500 to 4000 gal.
62	Spray Units, 400 gallons
62	Spray Units, 600 gallons
62	Tar Pots
62	Oil Pumps
62	Chip Spreaders
63	Traffic Line Striper
63	Earth Bore Augers
63	Concrete Mixers
63	Air compressors
63	Weed Sprayers
63	Boilers
63	Tank Car Heaters
63	Load-o-meters
63	Conveyor Screen Plant

DIRECT EQUIPMENT EXPENSE - Continued

ACCOUNT NUMBER 4110 (OLD C-83)

CLASS NUMBER	DESCRIPTION
63	Asphalt Plants
63	Asphalt Heat Mixers (Truck attach. tail gate)
63	Snow Bug
63	Weasels
63	Gasoline tank

GROSS VEHICLE WEIGHT - TAX COLLECTION EXPENSE

ACCOUNT NUMBER - 4120 (OLD C-90) Expense

All charges incurred in the collection of Gross Vehicle Weight Tax shall be charged to this account.

AREA NUMBER: 0022

CLASS NUMBER: Not used

PROJECT NUMBER:
0060 - Gross Vehicle Weight general expense
0061 - Proration expense
0062 - Reciprocity expense
0063 - Gross Vehicle Weight Patrol expense
0065 - Quarterly Registration and Identification
0066 - Fee Collection Field and County

AGREEMENT NUMBER: Not used

UNIT NUMBER: Not used

WORK NUMBER: Not used

ACCOUNT NUMBER: 4120

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

IMPORTERS GASOLINE TAX COLLECTION EXPENSE

ACCOUNT NUMBER - 4130 (OLD C-92) Expense

All charges incurred in administrating and enforcing Importers Gasoline Tax Collection will be charged to this account.

AREA NUMBER: 0022

CLASS NUMBER: Not used

PROJECT NUMBER: 0070 - Importers Gas Tax Expense
0071 - Special Fuel Users Expense

AGREEMENT NUMBER: Not used

UNIT NUMBER: Not used

WORK NUMBER: Not used

ACCOUNT NUMBER: 4130

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

DISSEMINATION OF PUBLIC INFORMATION

ACCOUNT NUMBER 4140

Charges incurred by the State Advertising Section are charged to this account. The amount to be expended for this account is approved by the State Legislature. This account must not exceed the approved amount

AREA NUMBER:	0005
CLASS NUMBER:	Not used
PROJECT NUMBER:	As assigned to activity
AGREEMENT NUMBER:	Not used
UNIT NUMBER:	Not used
WORK NUMBER:	Not used
ACCOUNT NUMBER:	4140
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code section.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.

Project numbers are assigned so as to conform to the budget submitted to the Highway Commission for approval with the exception of contingency.

Project:	0001	Salaries
	0002	Travel
	0003	Telephone and Telegraph
	0004	Freight and Express
	0005	Office Supplies
	0006	Postage
	0007	Association Dues
	0008	Photographs and Publicity
	0009	Printing
	0010	Motion Picture Library
	0011	National Advertising
	0012	Exhibiting
	0013	Subscriptions

STATE PARKS ACCESS ROADS

ACCOUNT NUMBER 4150 (OLD C-73) Expense

The Highway Commission constructs and maintains roads leading to various state parks from main highways. These roads shall not be longer than ten miles.

The amount to be expended in this account is controlled as a budget item and is approved annually by the State Highway Commission.

AREA NUMBER:

0900 - Helena Headquarters Office
0901 - Bannack State Monument
0902 - Bigfork State Park
0903 - Bridger Mountain State Park
0904 - Bitterroot Lake State Park
0905 - Canyon Ferry Recreation Areas
0906 - Chief Joseph Battleground of the Bear's Paw Monument
0907 - Chief Plenty Coups Memorial State Monument
0908 - Flathead Area Headquarters and Workshop
0909 - Flathead Lake State Park
0910 - Fort Owen State Monument
0911 - Hell Creek State Park
0912 - Hooper State Park
0913 - James Kipp State Park
0914 - Lewis and Clark Caverns State Park
0915 - Lone Pine State Park
0916 - Lost Creek Canyon State Park
0917 - Makoshika State Park
0918 - Medicine Rocks State Park
0919 - Missouri River Headwaters State Monument
0920 - Miscellaneous Parks and Campgrounds
0921 - Rock Creek State Park
0922 - State Parks Workshop
0923 - Thompson Falls State Park

STATE PARKS ACCESS ROADS - Continued

ACCOUNT NUMBER 4150 (OLD C-73)

AREA NUMBER: (Cont.)
0924 - Tiber Recreation Areas
0925 - West Shore State Park
0926 - Whitefish Lake State Park
0927 - Yellow Bay State Park
0928 - Nelson Reservoir Recreation Area
0929 - Clarks Canyon

CLASS NUMBER: Not Used

PROJECT NUMBER:
0001 - Construction
0002 - Improvements
0003 - Maintenance

AGREEMENT NUMBER: Not Used

UNIT NUMBER: Not Used

WORK NUMBER: Not Used

ACCOUNT NUMBER: 4150

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

BAD DEBTS

ACCOUNT NUMBER 4160

Accounts Receivable which have been placed in the hands of collection agencies will be coded to this account from the Accounts Receivable account.

After approval by the Commission those accounts, which have been collected in full or have been proven bad, will be closed at the close of the fiscal year to Accumulated Surplus.

AREA NUMBER:	0070
CLASS NUMBER:	Percentage of commission to be charged
PROJECT NUMBER:	The project number which was assigned under the 1200 Account.
AGREEMENT NUMBER:	Not used
UNIT NUMBER:	Not used
WORK NUMBER:	To identify agency
ACCOUNT NUMBER:	4160
COMMODITY NUMBER:	950
QUANTITY NUMBER:	Not used
UNIT OF MEASURE:	Not used

FIRE LOSS AND DAMAGE RECOVERY

ACCOUNT NUMBER 4180

State Highway Commission property may be destroyed or damaged by fire or theft. This loss is recorded in this account as a debit.

Insurance policies usually cover this loss. When this refund is received this account will be credited.

AREA NUMBER:	Area in which loss occured.
CLASS NUMBER:	Not used
PROJECT NUMBER:	Equipment or building number
AGREEMENT NUMBER:	As assigned for the equipment or building
WORK NUMBER:	Not used
ACCOUNT NUMBER:	4180
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.

REGULATION OF VEHICLE SIZE AND WEIGHT

ACCOUNT NUMBER 4250

All charges incurred in connection with the weighing of motor trucks and trailers for the regulation of vehicle size and weight, for highway and traffic protection, will be charged to this account.

AREA NUMBER:

0022 - State Wide Supervision
0601 - Missoula Weigh Station
0602 - Darby Weigh Station
0603 - Ravalli Weigh Station
0604 - Bonner Weigh Station
0605 - Drummond Weigh Station
0606 - Turah Weigh Station
0607 - Clearwater Weigh Station
0608 - Buckhouse Bridge Weigh Station
0609 - Kalispell Weigh Station
0610 - Columbia Heights Weigh Station
0611 - Libby Weigh Station
0612 - Lima Weigh Station
0613 - Bozeman Weigh Station
0614 - Gore Hill Weigh Station
0615 - Vaughn Weigh Station
0616 - Interstate N (Vaughn)
0617 - Interstate S (Vaughn)
0618 - Havre Weigh Station
0619 - Shelby Weigh Station
0620 - Browning Weigh Station
0621 - Glendive Weigh Station
0622 - Circle Weigh Station
0623 - Culbertson Weigh Station
0624 - Grass Range Weigh Station
0625 - Crow Agency Weigh Station

REGULATION OF VEHICLE SIZE AND WEIGHT (Cont.)

ACCOUNT NUMBER 4250

AREA NUMBER:

0626 - Billings Weigh Station
0627 - Lavina Weigh Station
0628 - Mossmain Weigh Station (Disc. 5/15/63)
0629 - Miles City Weigh Station
0630 - Broadus Weigh Station
0632 - Laurel-South Weigh Station
0633 - Helena-North Weigh Station
0634 - Swan Lake Weigh Station
0635 - Wibaux-East Weigh Station
0636 - Wibaux-West Weigh Station
0637 - Laurel East Bound (South Side)
0638 - Laurel West Bound (North Side)
0639 - Broadus Courtesy Station No. 2
0640 - All Recessed Scales Not Mentioned Above

CLASS NUMBER: Not Used

PROJECT NUMBER: Not Used

AGREEMENT NUMBER: Not Used

UNIT NUMBER: Not Used

WORK NUMBER: Not Used

ACCOUNT NUMBER: 4250

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unity of measure code.

FLOODS, EARTHQUAKES AND OTHER DISASTER EXPENSE

ACCOUNT NUMBER 4300

This account is to be used to record damages to highway property resulting from flood damage, earthquakes and other disasters.

AREA NUMBER: Maintenance area in which work is done.

CLASS NUMBER: This field will be used to designate the Roadway System.

- 01 - Primary
- 03 - Secondary
- 06 - Primary Roads used as Frontage Roads
- 07 - Newly Constructed Frontage Roads
- 08 - Interstate

PROJECT NUMBER: First and second digits designate the county in which charges are incurred. Counties are numbered alphabetically 01 to 56. Example: Beaverhead -- 01, Lewis and Clark -- 25, etc.

Third digit designates the main sections of highway within the county.

Fourth digit may indicate a special cost study section. For example: number 3 -- city sections, number 5 -- forest highway, etc. (See list on following pages for Maintenance Section Numbers.)

AGREEMENT NUMBER: The first portion of roadway which is damaged on each maintenance section will be numbered 01, etc.

UNIT NUMBER: Not used

WORK NUMBER: Use same work numbers as is assigned under the 4030 account.

ACCOUNT NUMBER: 4300

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

ACCOUNT NUMBER 4300

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

RIGHTS TO MATERIAL IN MATERIAL SITES

ACCOUNT NUMBER 6100 (New)

This account is debited with the unused portion of material sites after a project is finaled to the Bureau of Public Roads.

AREA NUMBER:	Financial area in which site is located.
CLASS NUMBER:	Not used
PROJECT NUMBER:	Federal Aid project number for which material was originally purchased.
AGREEMENT NUMBER:	Federal Aid project agreement number for which material was originally purchased.
UNIT NUMBER:	Use the unit number assigned to the construction project for which the material was originally purchased.
WORK NUMBER:	01 - Borrow 02 - Gravel 03 - Sand
ACCOUNT NUMBER:	6100
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.

PRELIMINARY ENGINEERING COSTS

ACCOUNT NUMBER 9102 (OLD C-11)

All costs chargeable to Preliminary Engineering projects will be coded to this account.

No charges may be incurred against a project until authority has been granted by the Helena office. A memorandum from the Accounting Section will be issued noting the Federal Aid project number and the assigned state number. The assigned state number will be used for the project number in coding payrolls, claims, journals, equipment rental, etc.

No charges will be coded to this account after the Plans Specifications and Estimates date. The field will be advised of this date by memorandum.

AREA NUMBER: Use the financial area in which the project is located.

CLASS NUMBER: See explanation of class numbers in front of manual.

PROJECT NUMBER: Use the assigned state number which represents the Federal Aid project number.

AGREEMENT NUMBER: Use the assigned state number which represents the Federal Aid project agreement number.

UNIT NUMBER: Not used

WORK NUMBER	DESCRIPTION	EXPLANATION
01	Planning and Field Engineering	Preliminary location surveys and investigations
02	Aerial Photography	Aerial photography, control surveys, photogrammetic mapping and related studies
03	Material Investigation	Location and testing materials for roads or bridges
04	Foundation Tests	Bridges or structures; includes test borings, test rods, etc.

ACCOUNT NUMBER 9102 (OLD C-11)

WORK NUMBER (Cont.)	DESCRIPTION	EXPLANATION
05	Test Borings	Ground and Geiological Formation Tests
06	Utility Agreements	All charges incurred by Rights-of-Way Department relative to utilities
07	Other Costs	Public Hearings, Traffic Studies, Advertising ans Lettings, Signing, Rights-of-Way Costs of obtaining gravel pits, other miscellaneous costs not chargeable to one of the other specific work numbers
08	Road Plans, Specifications, Estimates	All stages all Departments
09	Bridge Plans, Specifications, Estimates, Not Railroad Grade Crossing	All stages all Departments
10	Bridge Plans, Specifications, Estimates, Railroad Grade Crossing	All stages all Departments
11	Bridge Plans, Specifications, Estimates, Future Railroad Grade Crossing	All stages all Departments
12	Rights-of Way Charges	Costs Chargeable to R/W Prior to R/W Acquisition Authorization Date
13	Charges Reimburseable by agencies other than BPR	All stages all Departments
14	Traffic Signals & Signing	Traffic Department

ACCOUNT NUMBER: 9102

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

ACCOUNT NUMBER 9102 (OLD C-11)

ADMINISTRATION CHARGES

AREA NUMBER	ACCOUNT NUMBER	ASSIGNED TO
0021	9102	Office Engineers Division
0031	9102	Preconstruction Division
0032	9102	Road Plans Section
0033	9102	Paving Section
0034	9102	Hydraulics Section
0035	9102	Interstate Section
0036	9102	Traffic Section
0038	9102	Secondary Roads Division
0040	9102	Specifications Division
0050	9102	Bridge Division
0060	9102	Rights-of-Way - Utilities Department

AREA NUMBER: See above

CLASS NUMBER: 20

PROJECT NUMBER: Not used

AGREEMENT NUMBER: Not used

UNIT NUMBER: Not used

WORK NUMBER: Same as work numbers on previous page.

ACCOUNT NUMBER: 9102

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

PRELIMINARY ENGINEERING COSTS - Continued

ACCOUNT NUMBER 9102 (OLD C-11)

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

RIGHTS-OF-WAY COSTS

ACCOUNT NUMBER 9202 (OLD C-15) Expense

Costs chargeable to Rights-of-Way projects will be coded to this account.

No rights-of-way charges will be made before the Bureau of Public Roads authorization date. No rights-of-way acquisition charges may be made before the Bureau of Public Roads acquisition date. A project number will be assigned by memorandum from the Accounting Section, noting the Federal Aid project number and the assigned state number. The state number will be used in coding claims, payrolls, journals, equipment rentals, etc. No charges will be coded to the project after it is finalled to the Bureau of Public Roads. If a charge is incurred in this case, it must be coded as an Administrative Charge. Costs coded in the field are called Rights-of-Way Incidentals. Costs coded in the headquarters office are called Major Rights-of-Way Costs.

AREA NUMBER:	Financial area in which a project is located.
CLASS NUMBER:	See front of manual for correct class number coding.
PROJECT NUMBER:	Use assigned state number which represents the Federal Aid project number.
AGREEMENT NUMBER:	Use the assigned state project agreement number which represents the Federal Aid agreement number.
UNIT NUMBER:	Not used
WORK NUMBER:	01 - Preliminary Investigations 02 - Appraisals 03 - Negotiations 04 - Legal 05 - Other costs

ACCOUNT NUMBER 9202 (OLD C-15)

WORK NUMBER: (Cont.)
- 06 - Payments
- 07 - Ecomonic Studies
- 08 - Receipts (Sale of Rights-of Way items)

ACCOUNT NUMBER: 9202

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

ADMINISTRATIVE CHARGES

AREA NUMBER	ACCOUNT NUMBER	ASSIGNED TO
0060	9202	Rights-of Way Engineer and staff
1000	9202	Missoula District
2000	9202	Butte District
3000	9202	Great Falls District
4000	9202	Glendive District
5000	9202	Billings District
6000	9202	Lewistown District

CLASS NUMBER: 20

PROJECT NUMBER: Not used

AGREEMENT NUMBER: Not used

WORK NUMBER:
- 01 - Preliminary Investigations
- 02 - Appraisals
- 03 - Negotiations
- 04 - Legal
- 05 - Other costs

ACCOUNT NUMBER 9202 (OLD C-15)

WORK NUMBER:	06 - Payments
	07 - Economic Studies
	08 - Receipts (sale of Rights-of-Way items)
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.

VOLUNTARY COURT DEPOSITS - RIGHTS-OF-WAY

ACCOUNT NUMBER 9212

This account is a suspense account which will record the amount of money on deposit with the various clerks of court. These amounts are deposited with the clerks of court in order that the State Highway Commission may obtain the immediate possession of the property on which future comdemnations may occur.

After the case is settled, the amount of the award shall be transferred to the Rights-of-Way Costs, Account, Account Number 9202, and shall be coded as a participating charge.

AREA NUMBER:	Financial District of Federal Aid Project
CLASS NUMBER:	Not used
PROJECT NUMBER:	Use the assigned state project number which represents the Federal Aid project number.
AGREEMENT NUMBER:	Use the assigned state agreement number which represents the Federal Aid agreement number.
UNIT NUMBER:	Not used
WORK NUMBER:	Not used
ACCOUNT NUMBER:	9212
COMMODITY NUMBER:	775

UTILITY RELOCATION COSTS

ACCOUNT NUMBER 9302 Expense

This account will reflect the cost of all utility relocations. All telephone, power, gas, water, railroad, etc., relocations will be coded to this account. The field forces will code all utility claims.

In computing the amount to be coded to the various federal funds, and to the types of roadway, the following formula will be used.

Original Location

$$\frac{\text{No. of poles removed for 1 fund or 1 type of roadway}}{\text{Total number of poles removed on project}} \times \text{Utility bill} = \text{amount to be coded to that fund or type of roadway}$$

Example:

2 poles F Rural Roadway
8 poles FG Rural Roadway
10 poles removed

Utility bill equals $1,000.00

F Portion equals 2/10 x $1,000.00 equals $200.00

FG Portion equals 8/10 x $1,000.00 equals $800.00

This same breakdown is used for type of roadway (needed for breakdown of work numbers) as well as for type of Federal Fund which is shown in the Class Number column.

AREA NUMBER: Financial area in which the utilities are located.

CLASS NUMBER: See explanation in the front of book for Class Number coding.

PROJECT NUMBER: Use assigned state project number which represents the Federal Aid project number.

ACCOUNT NUMBER 9302

ACREEMENT NUMBER: Use the assigned state project agreement number which represents the Federal Aid project agreement number.

UNIT NUMBER: Whenever there are utility relocations on a project with more than 1 construction unit this column will be used to designate charges for a particular construction unit.

WORK NUMBER:

01 - Rural Roadway

02 - Municipal Roadway

03 - Urban Roadway

04 - Rural Structures over 20 feet

05 - Municipal Structures over 20 feet

06 - Urban Structures over 20 feet

07 - Construction Engineering - All Roadway Systems (State Highway Commission Forces)

ACCOUNT NUMBER: 9302

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

CONSTRUCTION ENGINEERING COSTS

ACCOUNT NUMBER 9402 (Old C17) Expense

All engineering charges incurred on a project after the Plans Specifications and Estimates date shall be coded to construction engineering. Most charges are federal aid participating and shall bear a class number to indicate the same. (See explanation of Federal aid participation and nonparticipation in the Manual of Instructions.)

After a project has been finalled to the Bureau of Public Roads no construction engineering charges, participating or non-participating, shall be coded to the project, but will be charged to Construction Engineering Administration. The Accounting Section will advise, by memorandum, the date the final voucher is sent to the Bureau of Public Roads.

AREA NUMBER: Financial area in which the project is located. (For Administrative Engineering charges see the following page.)

CLASS NUMBER: See the front of the manual for explanation of Class Numbers.

PROJECT NUMBER: Use assigned state project number which represents the Federal Aid project number.

AGREEMENT NUMBER: Use assigned state project agreement number which represents the Federal Aid Agreement number.

UNIT NUMBER: This field will be used to designate engineering charges for the different construction units, if a construction project has more than one unit.

WORK NUMBER: Not used

ACCOUNT NUMBER: 9402

ACCOUNT NUMBER 9402

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

ADMINISTRATIVE CHARGES

AREA NUMBER	PROJECT NUMBER	ACCOUNT NUMBER	ASSIGNED TO
0021	0001	9402	Office Engineers Division
0050	0001	9402	Bridge Division
0080	0001	9402	Construction Engineer and Staff not listed below
0080	0002	9402	Specification Engineers
0080	0003	9402	Engineer Coordinators
0080	0004	9402	Labor Coordinator Section

AREA NUMBER: See above

CLASS NUMBER: 20

PROJECT NUMBER: See above

AGREEMENT NUMBER: Not used

UNIT NUMBER: Not used

WORK NUMBER: Not used

ACCOUNT NUMBER: 9402

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity number.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

CONSTRUCTION ENGINEERING COSTS - Continued

ACCOUNT NUMBER 9402

ADMINISTRATIVE CHARGES

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

CONSTRUCTION COSTS

ACCOUNT NUMBER 9502 (OLD C-18) Expense

All project construction costs will be charged to this account. Gravel acquired on a royalty basis will also be charged to this account, as well as items done on a force account basis. All construction work to be preformed by maintenance forces will be submitted on Form 49, and will be forwarded to the Construction Office for approval. This form will be returned to the field with the coding to be used for the work to be done.

AREA NUMBER:	Financial area in which the project is located.
CLASS NUMBER:	See Class Number coding in the front of the manual.
PROJECT NUMBER:	Use assigned state project number which represents the Federal Aid project number.
AGREEMENT NUMBER:	Use assigned state project agreement number which represents the Federal Aid agreement number.
UNIT NUMBER:	This field will be used to designate charges for the different construction units, if a construction project has more than one unit, such as structures, fencing, seeding and mulching, etc.
WORK NUMBER:	01 Rural Roadway 02 Municipal Roadway 03 Urban Roadway 04 Rural structures over 20 feet 05 Municipal structures over 20 feet 06 Urban structures over 20 feet 07 Materials in storage 16 Well drilling
ACCOUNT NUMBER:	9502

ACCOUNT NUMBER 9502 (OLD C-18)

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

NOTE: On final payments to the contractor the State will occassionally take over excess items, such as gravel, culvert, etc. These items are to be coded to the proper account, such as 1300, 1310, 1350, etc. The contractors claim register will show these amounts in special columns as debits to Account Numbers 1300, 1310 or 1350. This is offset with a credit to Account Number 4220, Transfers to Highway Trust Fund - State Aid Projects.

PLANNING SURVEY COSTS

ACCOUNT NUMBER 9602 (OLD C-32)

Charges incurred by the Planning Survey Section are charged to this account. It should be noted that charges which are normally nonparticipating items for other accounts are participating under Highway Planning cost. The only nonparticipating charge applicable to this account would be an administrative charge.

AREA NUMBER: 0026

CLASS NUMBER: 10 Participating

20 Nonparticipating

PROJECT NUMBER:

Inventories

1200	Road Inventory (Reinv. & Check)
1201	Railroad Hazard Ratings
1202	Post Road Mileage
1300	Bridge Inventory
1301	Culvert Inventory
1400	Sufficiency Ratings
1500	Truck and Bus Inventory

Mapping

2100	County Maps
2300	State Maps
2400	Straight Line Diagrams
2500	City Plate
2501	City Photographs
2502	Community Photographs
2600	Map Sales

Traffic Studies

3100	Automatic Counters
3200	Portable Counters
3300	Traffic Counts - Regular
3400	Regular Accident Study

PLANNING SURVEY COSTS - Continued

Traffic Studies - Continued

3401	Interstate Accident Study - Phase I
3402	Interstate Accident Study - Phase II
3700	Speed Studies
3900	Special Traffic Studies Urban Transportation Studies
3914-01	Great Falls O-D Study
3914-02	Great Falls Parking Study
3914-03	Great Falls Home Interviews
3914-04	Great Falls Capacity Surveys
3914-05	Great Falls Truck and Taxi
3914-06	Great Falls Other
3915-01	Billings O-D Study
3915-02	Billings Parking Survey
3915-03	Billings Interviews
3915-04	Billings Capacity Survey
3915-05	Billings Truck and Taxi
3915-06	Billings Other
3930	Interstate Signing Study
3931	2-4 Lane Transition

Financial Studies

4100	Fiscal Studies - State
4101	State Quarterly Expenditure Report
4200	Fiscal Studies - Local

Statistical Studies

5100	Road Life Study
5200	State Mileage Tables
5300	Road Log
5401	Construction Statistics

Economics Studies

6100	Primary System
6200	Secondary System
6300	Urban System
6400	Interstate System

PLANNING SURVEY COSTS - Continued

Economic Studies - Continued

6401	Interstate PTW Study
6901	Right-of-Way Studies
6903	Highway Laws Studies
6904	Bypass Studies

Material and Road Condition Studies

7201	Soil Sample Testing
7901	Electro-Chemical Aggregate Study
7902	Inventory-Traffic Control Devices
7903	Wrong-Way Ramp Usage
7904	Beneficiation of Aggregates
7906	Nuclear Measurement Process
7907	Roadside Seeding
7908	Landslide Investigation
7909	Drainage Correlation Research
7910	Concrete Durability Research
7911	Ice Formation Research
7912	Large Culvert Research
7913	Bituminous Pavement Quality Control

Miscellaneous Studies

8100	Undistributed Overhead
8201	Motor Vehicle Use Study
8300	Loadometer Survey - Regular Weigh Stations:
8301-02	Nissler
8301-03	Helena
8301-04	Gore Hill
8301-06	Missoula
8301-07	Drummond
8301-08	Three Forks
8301-09	Park City
8301-11	Miles City
8301-12	Wibaux
8517	Tourist Survey
8517-01	Tourist Survey - P.S. Division
8517-02	Tourist Survey - Mont. State Univ.
8553	Interstate Needs Estimate - 1965

PLANNING SURVEY COSTS - Continued

Miscellaneous Studies - Continued

8519	Drainage Area Flow
8600	Miscellaneous Studies
8700	City Planning - General
8905	Public Hearings
8906	Electronic Computer Research
8907	Highway Library

AGREEMENT NUMBER: Used only as assigned in project numbers above.

UNIT NUMBER: Not used

WORK NUMBER: Not used

ACCOUNT NUMBER: 9602

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

UTILITY RELOCATIONS AUDITOR COSTS

ACCOUNT NUMBER 9702 (OLD C-16)

All costs incurred by the Utility Auditor will be recorded in this account.

AREA NUMBER:	Financial area number of Federal Aid project or 0070 for any administrative charges.
CLASS NUMBER:	See front of manual for the proper class numbers.
PROJECT NUMBER:	Use assigned state project number which represents the Federal Aid project number - 0001 for any administration charges.
AGREEMENT NUMBER:	Use the assigned state agreement number which represents the Federal Aid Agreement number.
UNIT NUMBER:	Use the proper assigned state unit number whenever relocations are made on a construction project having more than 1 unit.
WORK NUMBER:	Not used
ACCOUNT NUMBER:	9702
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.

INDEX - COST ACCOUNTING CODE MANUAL

A

	Page No.
Accounts Receivable - Account Number 1200	51
Airplanes - Account Number 1520	101
Area and Function Numbers	5 - 7
Authorized Work in Progress - Account Number 1820	121

B

Bad Debts - Account Number 4160	183-A
Buildings, Highway - Account Number 1600	103 - 104
Building Repairs - Account Number 4070	163 - 164

C

Chart of Accounts	13 - 18
Class Numbers	9 - 11
Commodity Numbers	19 - 34
Construction Costs - Account Number 9502	201 - 202
Construction Engineering Costs - Account Number 9402	197 - 199
Construction Engineering Supervision - Account No. 4010	135 - 136
Construction Materials - Account Number 1300	53 - 54

D

Deferred Charges - Account Number 1840	125 -
Direct Equipment Expense - Account Number 4110	171 -
Direct Equipment Expense Class Numbers	172 - 176
Dissemination of Public Information Account No. 4140	181 -

E

Engineering Equipment - Account Number 1430	87 -
Engineering Equipment - Index Numbers	88 - 92
Equipment Holding Account - Account Number 1830	123 - 124
Equipment Parts and Supplies - Maintenance Shops - Account Number 1340	61 - 62
Equipment Repairs - Account Number 4080	165 -
Excess Land - Account Number 1700	111 - 112

	Page No.
F	
Fire Loss and Damage Recovery - Account Number 4180	185 -
Floods, Earthquakes and Other Disaster Expense Account Number 4300	185B-1 - 186B-1
F.M. Radio Equipment - Account Number 1450	95 - 96
G	
Gasoline Stores Distribution - Account Number 4090	167 -
General Administration - Account Number 4000	133 - 134
Gravel Production - Account Number 1850	127 -
Gravel Stockpiles - Account Number 1310	55 - 56
Gross Vehicle Weight Tax Collection Expense - Account Number 4120	177 -
H	
Handling Charge Receipts - Account Number 3080	131 - 132
I	
Importers Gasoline Tax Collection Expense - Account Number 4130	179 -
Indirect Equipment Expense - Account Number 4100	169
L	
Laboratory Equipment - Account Number 1410	79 -
Laboratory Equipment Index Numbers	80 - 82
Laboratory Supplies and Equipment - Account No. 1370	65A - 66A
Land Held for Stockpiling, Building, Etc. - Account Number 1730	117 -
Leave Taken, Payroll, Overhead - Account No. 2002	129 - 130
M	
Maintenance - Account Number 4030	139 - 142
Maintenance Materials & Supplies - Account No. 1350	59 - 60
Maintenance Contracts - Account Number 9902	209 -
Maintenance Sections - Account Number 4030	143 - 155
Maintenance Supervision - Account No. 4020	137 - 138
Major Road Equipment - Account Number 1500	97 - 98
Minor Maintenance Field Equipment - Account No. 1510	99
Motor Fuel Facilities - Account Number 1610	105
Motor Fuel & Road Oil Storage Facility Repairs - Account Number 4040	157

O

	Page No.
Occupational Code Numbers	37 - 47
Office & Engineering Supplies - Account No. 1330	59 - 60
Office Furniture & Fixtures - Account No. 1400	67 - 68
Office Furniture & Fixtures Index Numbers	69 - 77

P

Photographic Equipment - Account Number 1420	83
Photographic Equipment Index Numbers	84 - 86
Planning Survey Costs - Account Number 9602	203 - 206
Preliminary Engineering Costs - Account Number 9102	187 - 189

Q

Quantity Field	35 -

R

Radio Equipment Repairs & Operating Costs - Account Number 4060	159 - 162
Radio Sites & Buildings - Account Number 1630	109
Regulation of Vehicle Size & Weight - Account No. 4250	185A - 186A
Rights-of-Way Costs - Account Number 9202	191 - 193
Road Side Rest Areas - Account Number 1650	109A -
Road Oil Storage Facilities - Account Number 1620	107
Rights to Material - Account Number 6100	185C -

S

Sand & Gravel Pits - Maintenance Account No. 1710	113 - 114
Sand & Gravel Pits Construction - Account No. 1720	115 - 116
Shop Tools & Shop Equipment - Account Number 1440	93
Signs - Helena Shop - Account No. 1360	65
Special Holding Account - Account Number 1800	119 - 120
Special Inventory Account - Helena Shop- Account Number 1320	57 - 58
State Betterment Projects - Account Number 4050	157A - 158A
State Parks Access Roads - Account Number 4150	183 - 184

U

	Page No.
Unit of Measure Numbers	35 -
Utility Relocation Costs - Account Number 9302	195 - 196
Utility Relocations Auditor Costs - Account Number 9702	207 -

V

Volumtary Court Deposits - Account Number 9212	193A -